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DEPARTMENT VIII—(POLICE).

Page.	Line.	
12	9	*For* "he may call in chaukidars," *read* "he may not call in chaukidars."
30	19	*In Margin, for* "Police Circular No. 8, dated 21st February, 1887," *read* "Police Circular No. 8, dated 21st February, 1877."
45	38	*For* "As the Constable" *read* "As the Head Constable."

DEPARTMENT XIV—(FORESTS).

Page.	Line.	
11	25	*In Margin*, after "25th February, 1880," *add* "and Notification No. 854, dated 28th August, 1880."

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No. VIII.—POLICE DEPARTMENT.

[NOTE.—*Rules regarding the duties and economy of the police force are usually issued by the Inspector-General of Police with the sanction of the Government* (vide *Police Manual*). *In this collection only such rules will be found as most immediately concern magisterial authorities in their relation to the police.*]

ADMINISTRATION.

Resolution on Police administration.
G. O.'s No. 364A., dated 20th July, 1876; No. 239A., dated 13th April, 1877; and No. 377, dated 2nd June, 1881.

THE following are the rules regulating the position and powers of Commissioners of Divisions and Magistrates in police administration :—

I.—POSITION AND POWERS OF MAGISTRATES OF DISTRICTS.

(*a*)—The Magistrate of the district is the controlling authority of the police within his district. The Superintendent of Police is in the position of an assistant to the Magistrate in the Police Department and entirely subordinate to him.

The Magistrate will convey his instructions to his District Superintendent in the manner most convenient for the despatch of public business; and no official correspondence should be carried on between the Magistrate and his District Superintendent, except in the case of special reports on special subjects.

No. 739, dated 22nd May, 1879.

The Magistrate of the district should be kept regularly acquainted with, and be able to regulate and check, the movements of the District Superintendent when on tour. Existing orders to a certain extent provide for this; and if they are properly acted up to, nothing further seems to be required. Rule IV, section 7, of Circular No. 47, dated 15th December, 1866, directs that the Superintendent, when away from head-quarters, should, in a demi-official communication, keep the Magistrate informed of his proceedings, briefly noting the result of his observations of matters affecting generally the police administration of the district.

(*b*)—The concurrence of the Magistrate will be required to the nomination, appointment and promotion of all police officers up to (and including) the grade of head-constable. The *veto* of the Magistrate shall in such cases be final.

The Magistrate shall exercise control, if he deem it necessary, in regard to the nomination and appointment of constables; but, ordinarily, these appointments shall be made by the District Superintendent.

G. O. No. 377, dated 2nd June, 1881.

G. O. No. 239A., dated 13th April, 1877.

(*c*)—The express sanction of the Magistrate of the district will be required to *all* departmental punishments (section 7, Act V of 1861) inflicted by the District Superintendent. A Magistrate should not confirm an order of dismissal of a constable without personally examining him and recording all that he has to urge in his defence, and an appeal from an order of dismissal will lie to the Commissioner in the case of a constable of ten years' service and upwards.

G. O. No. 526A., dated 18th May, 1865.

A Magistrate, when he considers that a police officer has by his conduct deserved dismissal or any other punishment under section 7, Act V of 1861, should forward the case to the District Superintendent of Police for disposal, recording his opinion in any way he chooses. Should the latter take a different view of his subordinate's conduct, the Magistrate has it in his power to refer the case to higher authority if he consider it of sufficient importance. The *initiation* in punishing departmentally rests with the District Superintendent of Police. The Magistrate has a general control, but it is the District Superintendent of Police who is responsible for the detailed administration of the Police.

The origination of prosecutions against police officers under section 29, Act V of 1861, or under the Penal Code should, as a rule, in the absence of any complaint, be left to the District Superintendent of Police.

No. 135, dated 20th September, 1879.

Before instituting a prosecution against a police officer under section 29, Act V of 1861, inquiries should be made into his previous career, with the view of ascertaining whether it has not been such that a departmental punishment will suffice to meet the justice of the case. If it will not, *i.e.*, if his former conduct has been bad, or if the offence is of so grave a nature that departmental punishment (which can be made very severe) will not suffice, then in case of a conviction after prosecution the officer should not be reinstated in the police, except for very special reasons. A policeman who has committed an offence of so grave a nature as to make it necessary to send him to consort with felons is, for that very reason, unfit for further employment in the police.

(*d*)—The consent of the Magistrate must be obtained to the transfer from one part of the district to another of police officers above the grade of constable; and the Magistrate may direct any such transfer *suo motu* and carry it into effect.

The transfer of constables will be made by the District Superintendent, subject to the Magistrate's control.

G. O. No. 88, dated 11th February, 1882.

(*e*)—It is the duty of the Inspector-General to see that Inspectors are properly employed and located; and if the Inspector-General specially selects an Inspector for a particular post, the Magistrate should not transfer him without the approval and consent of the Inspector-General.

(*f*)—All reports or remarks of Subordinate Magistrates commenting on the conduct of the police or suggesting departmental

punishment shall be submitted, in the first instance, to the Magistrate of the district, who shall pass thereon such orders as he deems proper. It must be remembered that the Magistrate of the district alone is invested with the control and direction of the police.

II.—POSITION AND POWERS OF COMMISSIONERS OF DIVISIONS.

(*a*)—Every Commissioner shall be *ex-officio* a Deputy Inspector-General under section 4, Act V of 1861, within the limits of his divisional jurisdiction.

To the Inspector-General, and to the Deputies other than Commissioners, will be left ordinarily all purely departmental functions[1]: to Commissioners will be delegated the control of all other police matters belonging to the office of Deputy Inspector-General within their respective divisions.

(*b*)—An appeal shall lie to the Commissioner from all departmental orders passed by Magistrates and District Superintendents inflicting punishment on members of the force above the rank of constable of ten years' service and upwards and below that of Inspector. The Commissioner's order in all such cases shall be final.

G. O. No. 239A., dated 13th April, 1877.

Questions regarding the punishment of Inspectors will be referred, through the Commissioner, for the decision of the Inspector-General.

The Commissioner has the same power of originating the punishment of any member of the police force below the rank of Inspector as the Magistrate has.

G. O. No. 125, dated 22nd February, 1882.

In the case of the railway police, appeals from departmental orders by the Assistant Inspector-General lie not to Commissioners, as with the localized district police, but to the Inspector-General of Police.

G. O. No. 51, dated 31st January, 1881.

(*c*)—The concurrence of the Commissioner[2] as well as of the Magistrate will be required to all promotions to the grade and in the several sub-grades of sub-inspector.

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[1] Government has directed all escape cases to be reported to the Inspector-General of Police, to be dealt with by him as far as the police are concerned.

G. O. No. $\frac{103}{\text{VIII-235}}$, dated 22nd May, 1886.

[2] Magistrates of districts should send the appointment or promotion rolls of sub-inspectors to the Commissioner of the Division direct for approval, and not to the Inspector-General of Police; and Commissioners of Divisions should inform the Inspector-General of Police by docket, or by forwarding on the original rolls of the appointments and promotions so made, mentioning grade and in whose place the vacancies occur, for insertion in the *Police Gazette* and correction of the rolls kept up in the Inspector-General's office of the strength of the North-Western Provinces' police force.

Police Circular No. 5, dated 4th August, 1876.

G. O. No. 377, dated 2nd June, 1881.

Where the Commissioner does not accept the Magistrate's nomination, he should forward all the papers in the case to the Inspector-General of Police, who will at once submit them for the orders of Government.

(*d*)—Commissioners will have power, at the instance of a Magistrate of a district, to re-allocate, when necessary, the police force, provincial and rural, within their divisions, provided that such changes entail no additional expense. Any re-allocation so made must be reported, through the Inspector-General of Police, to the Government.

The Inspector-General will alone have authority to transfer members of the police force from one division to another, and to determine, from time to time, the strength to be allotted to each division.

G. O. No. $\frac{236}{\text{VIII}-235}$, dated 26th June, 1885.

Commissioners of Divisions, before transferring police clerks and others ministerially employed in police offices from one district to another, should consult with the Inspector-General of Police, North-Western Provinces and Oudh.

(*e*)—Crime reports are of two kinds—incidental reports of heinous crimes, and annual reports on special crimes.

Reports of the first class will be submitted to the Commissioner of the Division, a copy going also to the Inspector-General.

Annual reports of special crime will be submitted to Commissioners for information, and after perusal will be forwarded by them for review to the Deputy Inspector-General, to whose department they belong.

(*f*)—All official correspondence between the Inspector-General on the one hand and the District Superintendent of Police on the other will pass, as at present, through the office of the Magistrate. The police correspondence will always be open to inspection by the Commissioner of the Division.

III.—Functions of Tahsíldárs.

Resolution No. 365, dated 2nd March, 1883.

Tahsíldárs exercise, with respect to the police within their jurisdiction, the same functions that are now exercised by Assistant and Joint Magistrates.

They will, as at present, visit the police stations in their jurisdictions, examine the various registers and diaries, and bring to the notice of the Magistrate of the district any points which appear to deserve attention.

ARRESTS OF PERSONS AT ADEN.

Arrest of accused persons at Aden.
Circular No. 40, dated 22nd November, 1883.

THE Government of Bombay has lately laid down the following rules to be observed when application is made for the arrest at Aden of persons on their way to Europe:—

When the alleged offence has been committed outside the Bombay Presidency, the Government of Bombay will direct the Political Resident at Aden to arrest the offender on his arrival there, provided that the application for arrest is made in the name of the Government of the Presidency or Province within whose jurisdiction the offence has been committed. If the application is made by an officer subordinate to another Government, the Bombay Government will consult their legal advisers as to the propriety of complying with the application.

District officers should, therefore, be guided by the following principles in cases of this nature:—

(1) If application is made for the arrest of a person supposed to have left Bombay by sea, no steps to effect an arrest should be taken unless it is clear that the case is *bonâ fide* a criminal one, and not a matter for which a civil action might be brought, and to which a criminal colouring has been given by the complainants for motives of their own.

(2) If it is desired to arrest a person at Aden, application should, as a rule, be made to this Government, which will communicate with the Government of Bombay.

(3) If for any reason it is not possible to apply to this Government, application should be made to the Commissioner of Police at Bombay, with explanation of the reasons necessitating a direct application.

CHAUKIDARS—VILLAGE AND ROAD.

Allocation of village chaukidars.
Circular No. 13A., dated 26th April, 1871 (N.-W. P. only).

THE general allocation of chaukidárs to districts is based on the principle that one chaukidár is ordinarily sufficient for the watch and ward of 100 houses. A certain number, varying in different districts, is also provided for the protection of the principal commercial roads. The allocation on this principle has superseded all other arrangements, except where, in the recently revised settlement, lands were set aside for the maintenance of goraits and chaukidárs and were not assessed to revenue. In such cases those lands continue to take the place of any further wage.

Chaukidárs entertained and enrolled in the rural police receive a salary of Rs. 3, paid monthly through the chief police officer of the station to which they are subordinate.

Within the maximum number of chaukidárs sanctioned by Government for each district (which must on no account be exceeded), all details as to the allocation and distribution of the rural police should be arranged by the Magistrate in communication with the Inspector-General and the District Superintendent of Police.

G. O. No. $\frac{234}{\text{VIII-504}}$, dated 1st July, 1887.

It is to be distinctly understood that the village police and the road police are two separate bodies and are not interchangeable. One branch cannot be increased at the expense of the other.

Acts relating to village chaukidars.
Circular No. 6, dated 15th December, 1873 (N.-W. P. only).

THE right of nomination of village police is, by sections 3 to 6, Act XVI of 1873, vested in the zamíndárs, subject to confirmation or rejection of the nominee by the Magistrate of the district. The appointment of road police (section 7) rests with the Magistrate of the district, subject to the rules as to their number and location which may from time to time be laid down by the Local Government.

Section 8 defines the duties of the rural police, non-performance of any of which is punishable under section 2 with fine and imprisonment as well as with dismissal under section 10.

The orders of the Magistrate as to the appointment and dismissal of village and road police are, by section 13, made subject to the control, alteration, and revision of the Commissioner.

Chaukidars. Rules for—in Oudh.
Digest, paras. 510 to 524, and Circular No. 24, dated 2nd May, 1881.

THE following rules contain so much of paras. 510 to 524 of the Oudh Digest as is still in force and not already in the Manual:—

Chaukidárs are to be kept up in every village at the expense of the landholders, whether their holdings are khálsa or muáfi.

It is not necessary, however, to have a man for each village if it be small, or to confine the number to one if the village be large. The Deputy Commissioner is the judge of the proper number to be

kept up. He is limited, in purely rural villages, to the number that can be supported by a cess of six per cent. on the Government revenue, at the rate of three rupees a month to each chaukidár. Within that limit the number is at his discretion.

The appointment of chaukidárs rests with the lambardár or muáfidár. In sub-settled villages the representative of the sub-settlement-holders has ordinarily the right of appointment. But it was not unfrequently arranged at settlement (the arrangement being incorporated in the judgment and decree of the Settlement Court) that the cost of maintaining the patwári and chaukidár in a sub-settled village should be met in a manner specified, either entirely by one party or partly by one and partly by the other. If the taluqdár has in this manner become responsible for the support of the chaukidár, his right to appoint him must be recognized.

Chaukidárs can be dismissed only by order of the Deputy Commissioner, founded on charges of incompetence or misconduct. Landholders have no power to dismiss.

In the settlement engagement the Government has reserved to itself the power, on sufficient cause arising, of making arrangements for the maintenance of chaukidárs by assigning them either land or a cash allowance. Where it is necessary to enforce a cash payment for the remuneration of the chaukidárs, the amount assessed must not exceed a sum which represents six per cent. of the Government revenue. The sum assessed is payable by the proprietors or muáfidárs, except in the case of sub-settled villages, in which the charge will fall upon the under proprietors holding the sub-settlement in the absence of any special arrangements made at settlement which render the taluqdár liable

The Deputy Commissioner is responsible that the chaukidárs are adequately and regularly paid. The District Superintendent is responsible that where the chaukidárs are not paid it is brought to the Deputy Commissioner's notice.

Chaukidárs may present petitions of complaint to District Superintendents upon plain paper, and they will bring them before the Deputy Commissioner in his executive capacity.

Where the chaukidár is satisfied, does his duty, and no complaints are made, no interference will take place with the arrangements for his pay, whether he is paid in land or money. It will be arranged between the landholder and himself.

When, however, the chaukidár complains or does not do his duty, an enquiry should be made, and the landholder, if in fault, should be warned that if he does not at once make arrangements which shall be satisfactory to the chaukidár and the Deputy Commissioner, the cess will be collected and the chaukidár paid. The chaukidár is never to be referred to the Civil Court for his money.

If the Deputy Commissioner, after warning, finds it necessary to act, he will act according to the rules on page 7, Part X of the Manual. If the arrears arise from the non-fulfilment of an agreement to give land, the Deputy Cummissioner will value the landlord's obligation in money and collect it from him.

If collecting the cess should be once resorted to, the Deputy Commissioner is not again to allow voluntary arrangements without the consent of the chaukidár, freely and personally given, and of the Commissioner. The Commissioner will satisfy himself that there is some good reason for it before granting this permission.

Payment of the salaries of cash-paid village chaukidars in Oudh.
G O. No. $\frac{350}{\text{VIII}-5\text{-}21}$, dated 13th November, 1884.

THE following are the rules laid down for the guidance of district and police officers in collecting, accounting for, and disbursing the pay of chaukidárs in Oudh who are paid in cash from a cess levied by Government :—

Although the rules provide that a separate account should be kept for each village, it should be clearly understood that only those villages are to be brought on the register in which, owing to the unpunctuality of the landlord's payment, the work of imposing the cess and of paying the chaukidárs has to be undertaken by the district officer.

It has hitherto been the practice to defer payment of salaries to the chaukidárs of any village till the cess due from that village had been actually realized. This practice will now cease, and pay will henceforth be punctually disbursed, irrespective of the actual state of collections. When the amount of the cess has not been realized by the date fixed for payment, the sums which may be advanced will be treated as "advances recoverable," and be adjusted on the realization of the cess.

Rules for the guidance of District and Police Officers in Oudh in collecting, accounting for, and disbursing the pay of village chaukidárs who are paid in cash.

1. THE Deputy Commissioner will open a register in Form A. of all villages or mahâls in which the chaukidárs are paid by means of a cess collected by Government, and he will make additions to, and corrections of, this register as they are required.

2. Each tahsíldár will keep a register in Form A., which will be a transcript of so much of the Deputy Commissioner's register as refers to villages in his jurisdiction; the Deputy Commissioner will take care that the tahsíldár is duly informed of all additions or corrections made in his register.

3. The Deputy Commissioner will furnish the District Superintendent of Police with a copy of the register as in the first instance compiled, and thereafter communicate to him all additions and corrections, whether due to the admission of other villages to the list, to the removal of villages on the list, or to other causes. The District Superintendent will add to this register columns to show the name of each chaukidár and the salary assigned to him.

4. The District Superintendent will furnish each officer in charge of a police-station with information to enable him to prepare and maintain a register in Form B. annexed.

5. The tahsíldár will collect the sum determined by the Deputy Commissioner (column 8, Register A.) in two equal instalments: the first with the first "kharíf" instalment of the land revenue, the second with the first "rabi" instalment. He will submit to the Deputy Commissioner a monthly tauzi in Form C. of demands, collections and balances, giving details for each village.

6. In the Deputy Commissioner's office a debtor and creditor account will be kept for each village or mahál brought on the Deputy Commissioner's register.

7. The officer in charge of a police-station shall, on the 20th March, June, September, and December, prepare and submit to the District Superintendent, in the form at page 80 of the Police Manual, a pay-roll for the quarter expiring at the close of each of the said months, containing the name of every chaukidár in his circle whose salary is payable from the proceeds of a cess imposed by the Deputy Commissioner. This roll shall be checked and corrected in the District Superintendent's office and then forwarded to the Deputy Commissioner for further check and approval.

8. As soon as the pay-roll has been returned duly approved by the Deputy Commissioner, the District Superintendent shall compile from it a bill, in Accountant-General's Form No. 203 of 1883, for the pay due to the chaukidárs, deducting, at foot, rebate on account of fines, broken periods, vacancies, &c., of which a separate detailed memorandum shall be attached to the bill. He shall also return to the officer in charge of the police-station the corrected pay-roll, together with an order for payment.

9. After pay has been distributed and the payee's acquittances have been recorded on the roll, the roll shall be re-submitted for record in the office of the Deputy Commissioner.

A.

Register of villages, &c., the chaukidárs of which are paid cash salaries from proceeds of cess imposed by the Deputy Commissioner.

[To be kept in Deputy Commissioner's office and at each tahsíli.]

Serial number.	Tahsíl.	Pargana.	Thána.	Name of village, mahál, or patti and hadbast number of village.	Land revenue of village, mahál, or patti.	Maximum cess leviable, being 6 per cent on the land revenue.	[1]Actual amount to be levied, *i. e.*, sum required to pay chaukidárs as per columns 9 and 10 (not to exceed sum in column 7).	*Number of chaukidárs to be employed and annual pay of each*		Number and date of Deputy Commissioner's order for cash payment.	Remarks.
								Number.	Annual pay.		
1	2	3	4	5	6	7	8	9	10	11	12

B.

Register of villages, &c., in the _____ Police Circle, of which the chaukidárs are paid cash salaries from proceeds of cess imposed by the Deputy Commissioner.

[To be kept in each police-station.]

Serial number.	Name of tahsíl and pargana.	Name of village, mahál, or patti.	Name of each chaukidár.	Annual pay of each chaukidár.	Number and date of Deputy Commissioner's order.	Remarks.
1	2	3	4	5	6	7

C.

Monthly tauzi of collections of chaukidári cess imposed by the Deputy Commissioner.

[To be submitted by each Tahsíldár to the Deputy Commissioner.]

Name of pargana.	Name and hadbast number of village.	*Demand.*			Collections.	Balances.
		Balance from last month.	Instalment falling due during month.	Total.		
1	2	3	4	5	6	7

[1] *Note.*—For the present the full 6 per cent. should be realized (G. O. No. $\frac{144}{X\ 401}$ dated the 12th January, 1885, Financial Department).

Watch and ward of camps.

Circular No. $\frac{172}{VIII-477}$, dated 16th May, 1887.

THE following rules are issued limiting the supply of chaukidárs for the watch and ward of camps:—

1. Two chaukidárs (one off and one on duty) will be allowed to every camp containing 20 souls or less. For larger camps the allowance will be two chaukidárs to every 20 souls: fractions of 20 not to count. In no case will more than 12 chaukidárs at a time be allowed to any camp.

2. The station police officer can only call on chaukidárs within his own station limits for this duty; he may call in chaukidárs from other circles.

3. No chaukidárs shall serve more than two days in any week on this duty.

4. Chaukidars must not be drawn from villages which employ only one chaukidár. Two chaukidárs may be taken from villages with four or more chaukidárs.

5. In all the districts of Oudh chaukidárs are entitled, under Oudh Police Circular No. 30, dated 7th September, 1870, to one anna each for each night's watch from the officers whose camps they are told off to protect, and since the principle of giving watchmen of this class some fair remuneration for the special duties of a camp is one that will be recognized as equitable by all officers on tour, the Lieutenant-Governor and Chief Commissioner has decided that the rule of payment may now be extended as a standing order in the North-Western Provinces, and it is hereby promulgated accordingly.

CRIMINAL TRIBES.

Criminal Tribes Act.—Rules under—
Notification No. 489, dated 19th March, 1874.
Notification No. 1335, dated 4th October, 1884.

THE following rules were prescribed for the Sanorias in the Lalitpur district, the Aherias and Haburas in the Etah district, and the Barwars of Gonda:—

RULES UNDER SECTION 18 OF THE CRIMINAL TRIBES ACT, 1871.

I.—The form in which the register of criminal tribes shall be made and prepared.

Form of register of criminal tribes, gangs, and classes.

1. The register of criminal tribes, gangs, and classes shall be prepared in the form given below; it shall be written in the English language, and shall be in the handwriting of the Magistrate of the district or in that of the persons appointed under section 8 of the Criminal Tribes Act, 1871, to prepare it.

Register of members of the ——————— tribe proclaimed under the Criminal Tribes Act, XXVII of 1871.

1	2	3	4	5				6	7	8	9	10			11	12
PLACE AT WHICH REGISTERED PERSON IS TO RESIDE.				DESCRIPTIVE-ROLL OF REGISTERED PERSON.								CONVICTION OF REGISTERED PERSON OF NON-BAILABLE OFFENCES (BEFORE AND AFTER REGISTRATION).				REMOVED UNDER SECTION 16.
					Height.											
Police-station.	Village.	Serial number of family.	Name of the head of the family.	Names of members of family, with their relation to the head thereof.	Age on date of registration.	Feet.	Inches.	Particular marks and peculiarities of features, &c.	Grounds on which registered person's name was recorded.	Date of registration.	Orders passed by the Magistrate of the district under sections 11 and 12.	Orders passed by the Commissioner under section 12.	Offences.	Places and dates.	Sentences.	Remarks.	Place to which transferred and date.

II.—Publication of notice.

Issue of notice.

2. The Magistrate of the district shall, on receiving a direction from the Local Government to prepare a register of the members of any criminal tribe, gang or class, cause a notice to be prepared, calling on

the members of such tribe, gang or class to appear at a time and place therein specified, and before such person or persons as may be named in such notice, and to give those persons such information as may be necessary to enable them to make the register.

Publication of notice in town or village.

3. Such notice shall be affixed to a conspicuous part of the village or town, reception-house, or other principal building; and if such tribe, gang, or class resides in more villages or towns than one, a copy of such notice shall similarly be affixed in every such village and town.

Service of notice on headman and proclamation.

4. A copy of such notice shall be served on the headman or headmen of every such village or town, and it shall thereupon be the duty of such headman or headmen to cause the contents of the aforementioned notice to be proclaimed by word of mouth by the village watchman of his or their village or town. It shall also be the duty of such headman or headmen to inform any member of the tribe who may be a resident of such village, but absent when this notice is issued, of the purport of it as soon as such member shall return to the village.

Proclamation in towns.

5. When the town in question contains no village police, such notice shall be served on the principal police officer of such town, who shall cause it to be proclaimed in like manner by any of the police subordinate to him.

III.—The mode in which the notice of an alteration in the register is to be given.

Notice of intended alteration.

6. When an application has been received by a Magistrate of the district showing cause why an alteration should be made in the register of criminal tribes, gangs, and classes, he shall issue his summons to—

(*a*) the person to be affected by such proposed alteration;

(*b*) the headman or headmen of such person's village; and

(*c*) the District Superintendent of Police.

Setting out the alteration proposed to be made and the time and place at which the persons summoned may appear to state their reasons for or against such alteration.

Explanation.—Where the alteration is an erasure consequent on a death, it will be sufficient for the Magistrate to make the erasure on receiving the evidence which satisfies him that the person concerned is dead.

IV.—The limits within which persons whose names are on the register shall reside.

Registered persons not ordinarily to quit boundaries of town or village.

7. No registered person shall leave the boundaries of the town or village of which he is a resident without having obtained a pass in the manner hereinafter provided.

Proviso.—Nothing contained in this rule shall be deemed to render it illegal for a registered person to quit the boundaries of his town or village for the purpose of appearing at the nearest police-station, or before the nearest Magistrate, to complain of an offence committed against himself or against any of the members of his family, or in respect of property belonging to himself, or to apply for a pass under these rules, or to make any report which he is bound by law to make: provided that such person shall give notice of his intended departure to the headman or headmen of his village, and shall proceed direct to the office of the Magistrate or police-station as aforesaid.

Explanation.—The expression "town or village of which he is resident" means the town or village in which a registered person is ordered to reside and which is entered as his residence in this register.

V and VI.—Conditions as to holding passes and conditions to be inserted in such passes.

Particulars to be entered in passes.

8. Every pass granted to a registered person permitting him to be absent beyond the boundaries of his village or town shall be in the following form:—

FORM OF PASS.

Pass granted to _____.

Name of person taking leave.	Residence and name of head of family to which he belongs.	Period of leave granted, with specification of dates.	Where proceeding to and for what purpose.	List of police-stations at which he is required to report and their zilas.	Dates on or about which he is to present himself at said stations.

Descriptive-roll of holder of pass.

Name.	Name of family, &c.	Age.	Height.	Distinguishing marks.

Memoranda recorded by officers before whom absentee presented himself.

Name of station at which report was made.	Date of report.	Reports explanatory of arrival either before or after time, how or with whom travelling, &c.	Signature of police officer to whom report is made.

Powers of officer in charge of police-station to grant leave.

9. [1]The officer in charge of the police-station within whose jurisdiction a registered person resides, or the special officer in charge of villages proclaimed under the Act, when of rank not lower than a sub-inspector, may, on due cause being shown, grant such person leave of absence for a reasonable period, not exceeding (14) fourteen days. The officer in charge of the police-station or the special officer shall, on granting such leave, at once report the fact to the District Superintendent of Police, and also submit a monthly abstract of all passes granted by him.

Powers of District Superintendent and Magistrate of district to grant leave.

10. If a registered person requires longer leave than fourteen days, the District Superintendent of Police or the Magistrate of the district may grant such leave of absence as may appear to him reasonable and sufficient.

Passes to be in duplicate.

11. The officer granting leave of absence shall cause a pass to be drawn up in duplicate and shall sign and seal such duplicate copies. One copy shall be given to the registered person concerned, and the other copy shall be sent to the officer in charge of the police-station at the destination of the registered person, through the officer in charge of those police-stations at which such person is to report himself.

Language of pass.

12. All passes shall be written in English and in the vernacular of the district, or, if granted by the native police officer, in the vernacular of the district only.

[1]As amended by Notification No. $\frac{1480}{VI-202-4}$, dated 15th August, 1885.

VII.—Roll-calls.

13. The Magistrate of the district, or, if authorized by the Magistrate of the district in that behalf, the District Superintendent, may order a roll-call of registered persons residing in any village or town.

Who may order roll-calls.

Such roll-call shall ordinarily be taken either with or without previous intimation being given to the registered persons concerned.

Roll-call with or without warning.

On being informed by the village watchmen, or otherwise, that the roll of registered persons is being called at a particular place, it shall be the duty of all such persons so informed to proceed to that place and answer to their names, and to remain in attendance until the officer calling the roll dispenses with their further attendance: provided that the place at which such persons are required to attend is in reasonable proximity to their residences.

Duty of registered persons.

14. It shall be the duty of every registered person residing in a village or town to report himself or herself every evening to the headman or police officer, as the case may be, appointed in that behalf by the Magistrate of the district: provided that the place at which such person is required to report himself or herself is in reasonable proximity to his or her residence.

Duty of registered persons to report themselves.

Exception (1).—This rule is subject to the proviso to rule 7.

Exception (2).—This rule does not apply to persons who have received passes, so long as such passes are in force.

Exception (3).—This rule does not compel a report in person by persons incapacitated by illness or infirmity from so attending.

VIII.—Inspection of residences and removal of contrivances to facilitate concealment of stolen property or absence without leave.

15. The Magistrate of the district or the District Superintendent of Police may at any time enter and inspect the residence of any registered person, and any house, building, tent, or enclosure which is within any village of any proclaimed tribe, gang, or class.

Magistrate of district or District Superintendent of Police may enter and inspect.

Any Magistrate may exercise like authority on being empowered, either specially or generally, by the Magistrate of the district.

Any Magistrate may be empowered to enter.

16. The Magistrate of the district or the District Superintendent of Police may empower any of his subordinates not below the rank of a sergeant of police, by a written order, to enter and inspect from time to time as he deems fit, or on particular occasions, any house, building, tent, or enclosure situated within any village of any proclaimed tribe, gang, or class in which a registered person may be, or may reasonably be supposed to be, and to report the result of such inspection.

17. After making, or causing an inspection to be made, the Magistrate of the district may direct the removal from any house owned or occupied by registered persons, or from the village of any such person, any wall, hedge, palisade, step, stockade, tree, ditch, opening or moat which is a contrivance for enabling the residents to conceal stolen property or to leave their place of residence without leave.

IX.—The terms on which registered persons may be discharged from the operation of Act XXVII of 1871.

Conditions under which names may be erased.

18. The Magistrate of the district shall not erase, or order the erasure of, the name of a registered person unless and until—

(*a*) such person proves that he does not belong to the criminal tribe, gang, or class to which he was alleged to belong, and that he does not belong to any other registered tribe, gang, or class ; or

(*b*) such person proves that he has been, during the space of one year immediately preceding his application, and is earning an honest livelihood.

Erasure of name when person does not belong to a criminal tribe, &c.

19. If the Magistrate of the district receiving the application is satisfied that such registered person does not belong to the criminal tribe, gang, or class to which he was alleged to belong, and that he is not a member of any registered tribe, gang, or class, he shall record the ground of his opinion and order the name of such person to be erased ; or

Procedure when plea is one of honest living

If the Magistrate of the district receiving the application is satisfied that such registered person has been and is earning an honest livelihood, he shall record the grounds of his opinion and pass an order exempting such person from the rules hereinbefore contained under Parts IV, V, VI, and VII, or may continue him under the surveillance of the police for a further period of six months

20. If the Magistrate be not satisfied on one or other of the points specified in the preceding rule, he shall reject the application for the erasure of the applicant's name from the register.

Report on the conduct of person under surveillance.

21. On the completion of such period of surveillance, the District Superintendent of Police shall submit a report on the conduct of such registered person to the Magistrate of the district, who may, after recording the grounds of his order—

(*a*) discharge such persons from the operation of the Act ; or

(*b*) order that the surveillance be continued for a further period of six months ; or ?

(*c*) order that such person shall be subject to the Act and to all the rules.

22. A person whose name has been removed from the register by order of the Magistrate of the district shall not be liable to be subsequently registered without the consent of such Magistrate or of his successor in office.

Privilege of person whose name has been erased.

23. When a registered person has been removed under the Act and applies under section 16 for the erasure of his name, it shall be the duty of the Magistrate to whom the application is made to ascertain whether any similar application was made by such person in the district or place from which he was removed; and if an application was so made, the proceedings taken thereunder shall be considered in deciding the application made in the district to which such person was removed.

Procedure in cases of application in two places.

Annual report.
Circular No. 14A., dated 19th May, 1875.

MAGISTRATES of districts are to forward the annual report on the working of Part I of the Criminal Tribes Act to Commissioners of Divisions, who will forward it to Government, with their remarks, through the office of the Inspector-General of Police.

The following memo. shows the points on which information is particularly required, and they should receive due attention in the district reports :—

MEMORANDUM.

1	2	3	4	5	6	7	8	9	10	11	12	13
Name of village.	Tribe.	Population at beginning of year.	Absent on pass.	Absent without a pass or absent over time.	Imprisoned.	Died.	Total.	Returned from leave or after desertion or imprisonment.	Apprehended and sent back.	Born.	Total.	Population at end of year.

An explanatory note should be added to show the number of passes given under rules 9 and 10 (column 4), the offences for which imprisonment took place, *i.e.*, breach of the rules, section 19 of the Act, or an offence under the Indian Penal Code (column 6), and a similar note for column 9 might be given specifying the numbers in each of the three classes of "returns."

In the Magistrate's report the following information should be given :—Is the roll-call system in force? If so, how is the order attended to and what agency is employed? If any action has been taken under rule 15, 16, 17, or 19, it should be

noted, and it should be briefly stated what the effect of the rules has been, and whether any hitch or practical difficulty has arisen in working them. Any matter of interest respecting the tribes, *e.g.*, the arrest of a notorious offender and the influence of his presence, the cause of numerous desertions, &c., should be stated.

Procedure on conviction of members of—Circular No. 67, dated 5th November, 1890.

WHEN any person who is believed to belong to any of the tribes mentioned in the schedule below is convicted by any Criminal Court, the convicting officer should record a special proceeding, recording all that can be discovered about the prisoner, his domicile and his antecedents. This proceeding should be sent to the Superintendent of the jail where the prisoner is to be confined, and in case of his transfer to another prison should be forwarded by the Superintendent of the prison from which he is transferred to the Superintendent of the prison to which he is being removed.

In the case of a conviction by the Court of Sessions, it will be the duty of the committing Magistrate to draw up and forward this proceeding to the Superintendent of the jail.

The Inspector-General of Prisons will furnish to the Inspector-General of Police quarterly returns of all prisoners confined under these rules; and the Inspector-General of Police, in direct communication with the Inspectors-General of Police of Bengal and the Panjáb, will endeavour to ascertain the domicile of each prisoner.

The Inspector-General of Police will then address the Government, sending quarterly lists of the prisoners whom it is proposed to transfer and the jails to which their transfer is desired.

In all transfers the following rules must be observed:—

(*a*) Male prisoners only can be transferred.

(*b*) The transfer must be so arranged that the prisoner must reach the jail where he is to be released not less than one month before the expiry of his sentence.

(*c*) No prisoners must be transferred without the express orders of the Government.

When any prisoner is transferred from another province to any jail in these Provinces for release, the Superintendent of the jail will inform the Magistrate of the district, who, in communication with the District Superintendent of Police, will take such action as he may consider necessary.

The expense of transferring any prisoner under these rules will be borne by the Police Department as far as the boundary of these Provinces; all further expenses will be borne by the Government of the province to which the prisoner is being transferred.

No charge will be made by the Police Department for this service.

Statement showing the criminal tribes and classes in the North-Western Provinces and Oudh, the members of which it would be advisable to transfer to their homes for release after imprisonment, with a view to their being kept under police surveillance.

A.

TRIBES PECULIAR TO THE NORTH-WESTERN PROVINCES AND OUDH.

Serial No.	Name of tribe.	Districts occupied by them.
1	Aheryas ...	Aligarh. Etah Mainpuri.
2	Bahelyas ...	Etáwah. Agra. Cawnpore. Allahabad.
3	Bilochis ...	Muzaffarnagar.
4	Badaks ...	All over the N.-W. P.
5	Domras ...	Gorakhpur.
6	Ghosis ...	All over the N.-W. P.
7	Gújars ...	Meerut. Muzaffarnagar. Bareilly.
8	Habúras ...	Etah and in small numbers all over the N.-W. P.
9	Avadhyas	Oudh. Allahabad. Fatehpur. Jaunpur. Hamírpur.
10	Pardesis ...	Gorakhpur.
11	Sanorias ...	Lalitpúr. Hamírpur.
12	Barwárs ...	Gonda.

B.

TRIBES FOUND IN THESE PROVINCES AS WELL AS IN THE PANJÁB AND BENGAL.

Serial No.	Name of tribe.	Districts occupied by them.
1	Berayas ...	All over the Provinces.
2	Bauryas ...	Meerut. Sahárnpur. Muzaffarnagar.
3	Dusádhs ...	Gházipur. Ballia.
4	Kanjars ...	Generally throughout the Provinces, but chiefly in the Agra and Muttra districts.
5	Sánsiyas ...	Aligarh.

Statement showing criminal tribes and classes in the Panjáb, the members of which it would be desirable should be kept under police surveillance after their release from jail.

1	2	3
Serial No.	Name of tribe.	Districts or localities they occupy.
1	Bangáli	Kangra. Hoshiarpur.
2	Bháts	Jullundur. Gujránwála. Sialkot.
3	Bhedkots	Lahore.
4	Biluch	Amballa. Karnál. Montgomery. Muzaffargarh. Jhang.
5	Bauria (declared criminal under Act XXVII of 1871).	Sirsa. Amballa. Firozepur. Ludhiána. Gurgaon. Lahore. Jullundur.
6	Brinjára	Gurgaon.
7	Gandila	Amballa. Karnál.
8	Gurmáng (declared criminal under Act XXVII of 1871).	Ráwal Pindi.
9	Hárni (declared criminal under Act XXVII of 1871).	Amballa. Ludhiána. Firozepur. Jullundur. Amritsar. Hoshiarpur. Sialkot. Gurdáspur.
10	Kanjar (or Delhiwal Baurias as sometimes called).	Delhi. Gurgaon.
11	Mína (declared criminal under Act XXVII of 1871).	Gurgaon.
12	Pakhiwár (declared criminal under Act XXVII of 1871).	Sialkot.
13	Sánsis (declared criminal under Act XXVII of 1871).	Sirsa. Amballa. Firozepur. Ludhiana. Karnál. Gurdáspur. Jullundur. Hoshiarpur. Montgomery. Gujrát. Shahpur. Gujránwála. Sialkot. Lahore. Hissar. Kangra.
14	Tágir ...	Karnál.

List of criminal tribes in Bengal.

1	2	3
Serial No.	Name of tribe.	Districts or localities they occupy.
1	Bedyas ...	Nuddea and Jessore.
2	Binds ...	Shahabad and Maldah.
3	Kayasths ...	Faridpur and Jessore.
4	Rajwars ...	Gya.

Statement showing criminal tribes and classes in the Berars, the members of which it would be desirable should be kept under police surveillance after their release from jail.

1	2	3
Serial No.	Name of tribe.	Districts occupied by them.
1	Wagri ...	Throughout Berar, but chiefly Akola, Amraoti, and northern part of Buldana district.
2	Bourie ...	Districts of Amraoti, Akola, and Ellichpur.
3	Ruckwaldar Mangs ...	Throughout Berar.
4	Dookur Kolatee ...	Berar.
5	Mang Garodee ...	Throughout Berar.
6	Brinjara ...	Berar.
7	Gopaul ...	Berar.
8	Bheel ...	Districts of Buldana and Melghat and a few families scattered all over Berar.
9	Pathurkar ...	Akola, Amraoti, and northern portion of Buldana district.

DIETING AND CONVEYANCE OF WOUNDED AND ACCUSED PERSONS.

Fun^ds for dieting accused persons, &c., in transit.
Circular No. 12, dated 20th February, 1868.
Circular No. 27 of 1868.

MAGISTRATES are responsible for making arrangements with their District Superintendents of Police for the necessary supply of funds to the subordinate police for dieting arrested persons until their arrival at the sadr station.

G.O. No. $\frac{394}{\text{VIII-203—11}}$, dated 9th October, 1885.

The following are the rules in force in regard to the provision of funds for the dieting of prisoners and accused persons whilst in transit under charge of the police, and also to meet the cost of transporting corpses and wounded men :—

1.—The Magistrate will furnish to every police officer in charge of a divisional station Rs. 5, and to every officer in charge of a sub-division Rs. 3, as a permanent advance.

2.—The officer in charge of the station, when forwarding prisoners or accused persons to the sadr station, will advance to the officer in charge of the party a sum sufficient to cover the expense of dieting the prisoners on the road, and will give a memorandum in the accompanying form, showing the number of persons to be dieted. The form will be issued in books of 200 forms each with counterfoil. There will be a serial number on each form and its counterfoil, and the office seal must be stamped on each form and its counterfoil before the book is issued from the office of the District Superintendent of Police. The form and its counterfoil will contain the same information, and both will bear the signature of the officer in charge of the station.

3.—In the same manner, in despatching a corpse or wounded person, the officer in charge of the station will advance to the accompanying officer a sum sufficient to pay the bearers or coolies from station to station, with a memorandum in the same form, showing the number of bearers or coolies employed.

4.—On arrival at the sadr station the officer in charge will take the form to the Court Inspector (or in Oudh to the Head-Quarters Inspector) who, after checking it with the papers in the case, will enter on the back the date of arrival at the sadr, the amount to be refunded to the police officer in charge, and the name of that officer, and sign it. The cheque will then be laid before the Magistrate for signature, and, that obtained, will be taken by the police officer in charge *himself* to the Magistrate's Nazir for payment. The Nazir will be careful to pay only to the police officer whose name is on the cheque; and on payment being made, he will obtain that officer's signature, or in the event of his being illiterate, his seal on the cheque and in his register. The cheque will be filed in the Nazir's office. On his return to the station

the officer will repay to the officer in charge of the station the full sum he received in advance.

5.—Officers in charge of stations will thus always have in hand the permanent advance of Rs. 5 and Rs. 3, and need keep no accounts.

6.—The Nazir will keep up a register by *stations* in which he will record the cheques when paid. This register will show the number of the cheque, its date, date of payment, purpose for which payment is made, person to whom paid, amount paid, signature or seal of payee. The cost of dieting prisoners, &c., will be charged at the end of the month in the Magistrate's contingent bill.

7.—The diet-money shall not exceed one anna per head per diem. The rate of payment for kahárs and coolies will be fixed by the Magistrate.

8.—On the 2nd or 3rd of each month each officer in charge of a station will submit to the District Superintendent of Police a memo. for the previous month of the cheques issued by him during the month. The memo. will give the number and all the information given on the cheque. The District Superintendent will check this memo. with the Nazir's register and the cheques in the Nazir's office.

9.—In the case of prisoners or accused persons sent to subdivisional or Honorary Magistrates, or of corpses or wounded persons sent to branch dispensaries, the police officer of the court, or, in the event of there being none, the officer in charge of the police station, will record on the back of the cheque the date of receipt, the amount due, the name of the police officer in charge, and his own signature. He will then send the cheque through the Court Inspector to the Nazir, who will remit the amount to the despatching station, through the office of the District Superintendent of Police.

10.—On receipt by the District Superintendent of Police of the Magistrate's written order to despatch accused persons, criminal lunatics, &c., to another district, an English memo. in duplicate of charges for the railway fare and diet of such persons will be sent to the Magistrate, who will return the duplicate memo. with the money required to the District Superintendent of Police. No officer under the rank of Reserve Inspector shall sign such memos., or receive the money sent by the Magistrate.

Printed forms can be obtained from the Superintendent of the Government Press on an indent submitted through the office of the Inspector-General of Police.

Form showing cost of dieting prisoners and accused persons, and of carrying corpses and wounded persons.

Name of station.	Name of police officer in charge of the party.	Date when made over.	Nature of the duty.	Number of prisoners or accused persons, or in case of corpses or wounded persons the number of coolies.	Amount advanced.	Remarks.

Dieting of patients brought by police to dispensaries.
Circular No. 42A, dated 23rd September, 1870.

THE following are the rules in force for dieting patients detained in dispensaries on account of injuries which have formed the subject of police enquiry :—

The District Superintendent of Police should send with each patient, or as soon after his admission as possible, a requisition in writing for his admission, and it will be the duty of the officer in charge of the dispensary to see that these requisitions are duly received.

As it would be very difficult to lay down a scale of dietary suitable for all patients suffering from the different kinds of injuries which form the subject of police enquiry, the following three money rates will be allowed for dieting patients of this class :—

1st rate	...	...	15 pie per diem.
2nd „	...	...	12 „
3rd „	...	...	9 „

All bills for dieting patients of the above classes to be prepared in the form hereunder and submitted to the Magistrate for payment, with the admission tickets attached as vouchers.

The bills must be signed by the officer in immediate charge of the dispensary and countersigned by the Superintendent.

All patients who can afford to pay for their own food should be required to do so at the foregoing rates, or be allowed to make their own arrangements, at the discretion of the Superintendent.

No charge for medicine or attendance should ever be made.

Bill for feeding patients in the ——————— *dispensary on account of injuries which have formed the subject of police enquiry during the month of* ——————188 .

Name of patient.	Date of admission.	Date of discharge.	No. of days in hospital.	*No. of diets.*				Cost.
				1st rate.	2nd rate.	3rd rate.	Total.	
								Rs. a. p.

I hereby certify that the charges included in this bill were considered absolutely necessary and have been *bonâ fide* incurred.

Officer in charge of the dispensary.

Date *Superintendent.*

(*See also Police Manual.*)

Mode of conveyance of—
Circular No. 30A, dated 15th June, 1867.
Circular No. 23A, dated 24th November, 1868.
Extended to Oudh by G. O. No. 757A, dated 5th September, 1877.

WOUNDED men are not to be sent from police out-stations to the sadr station in the doolies used for the conveyance of dead bodies.

Commissioners are authorized to sanction, where necessary, the expenditure required for the construction of a second dooly for 1st and 2nd class stations in the different districts, to be used for the conveyance of the wounded only.

Doolies which may be required for the conveyance of corpses or wounded persons should be constructed on the following plan, or in some similarly light and inexpensive manner, unless there be good reasons to the contrary:—

They should be common country charpáis, with dooly pole attached in the usual way, and the blanket thrown over the pole for shade. When the patient is brought into hospital the dooly pole should be removed and the patient left *in situ* in his bed as he arrived.

DUTIES OF POLICE.

Police escorts with troops.
Police Circular No. 22, dated 1st November, 1873, amended by No. 16, dated 27th November, 1876.

THE Magistrate of a district will invariably, when receiving the indent for supplies for a body of troops about to march through his district, notify the fact of the approaching arrival of the detachment or regiment, as the case may be, to his District Superintendent of Police, intimating to him at the same time the names of the places at which the troops will encamp on their route and the date on which they may be expected to arrive at those places.

(*The remaining sections deal only with the duties of the District Superintendent of Police, for which see Police Circulars.*)

Employment of the Police on investigations into complaints of non-cognizable offences.
Circular No. 3, dated 6th February, 1882.

IN referring complaints of non-cognizable offences to the police for investigation, Magistrates might adopt the following procedure :—

1. Before issue of orders to the police to investigate any complaint, the complainant should be examined and the substance of his statement recorded on the back of his petition.

2. In no case should the original petition be made over to the police. Should it appear necessary or advisable, for the proper understanding of the points which require local investigation, to communicate the terms of the petition to the police, a copy of the petition should be sent.

3. The point or points requiring local enquiry should be definitely and specifically stated in the order sent to the police.

4. Only such complaints should be referred to the police for investigation as the Magistrate considers cannot be properly decided without such inquiry, and he should in all cases record on the original petition his reasons for ordering the inquiry.

Magistrates should state in their annual police administration reports how far these rules have been complied with.

Police. Employment of—in obtaining supplies.
Circular No. 1, dated 19th March, 1861, extended to Oudh by Circular No. 15, dated 21st February, 1880.

POLICE officers of all grades are strictly prohibited from aiding in the supply of labor, carriage, or provisions for any purpose whatsoever, and from interfering, under any pretext whatever, with the persons or property of any class of the population otherwise than as required by the law.

Military words of command to police when under arms.
Circular No. $\frac{61}{III-533}$, dated 18th January, 1887.

It has been brought to the notice of Government, in connection with a recent affray, that the police are liable to misunderstand military words of command conveyed to them otherwise than through the police officer in command and in the precise technical terms with which they are familiar. The Lieutenant-Governor and Chief Commissioner therefore requests that Magistrates who have occasion to give directions in such circumstances to police acting under their orders will, as a general rule, communicate their orders to the men through the police officer in command.

Process-serving. Unnecessary—to be avoided.
Circular No. 45A., dated 26th November, 1869 (N.-W. P. only).

The time of the police ought not to be taken up in serving summonses which it is not absolutely necessary to issue.

The issue of processes should be limited ordinarily to offences not trivial. In case of non-cognizable offences the Criminal Procedure Code (section 244) contemplates that complainants as well as accused persons should produce their own witnesses. It is only when it appears that any person is likely to give *material* evidence on behalf of the complainant or the person accused that summons should issue.

Pounds. Duties of police in connection with—.
Police Circular No. 8, dated 21st February, 1887.

1. Under section 10 of Act I of 1871, *all officers of police* (including village watchmen), when called upon to do so, are bound to assist (1) in preventing resistance to seizures of cattle trespassing, and (2) in preventing rescues of cattle from persons making such seizures.

[*N.B.*—The law does not authorize police officers to *recover* from their owners cattle which *have already been rescued* before the police reached the spot.]

2. Under section 11 of the same Act, officers of police *may* seize, or cause to be seized, all cattle trespassing and doing damage as defined in the Act, and having seized them, they are bound to take them at once to the nearest pound.

3. Under section 14, officers in charge of police-stations may, at the discretion of the Magistrate of the district, be charged with the duty of proclaiming impounded cattle and selling them by public auction.

4. Under section 19, no officer of police may, either directly or indirectly, purchase any cattle thus sold.

5. Pound-keepers will be appointed by the Magistrate. Officers of police are not to be put in charge of cattle-pounds, except as ordered below. District Superintendents, at the request of the

Magistrate and with the sanction of the Inspector-General of Police, may allow the office of pound keeper to be held by a head-constable of a police-station on the following conditions: (1) that the pound is not more than 200 yards distant from the station; (2) that crime in the circle is not so heavy but that it can spare a part of the head-constable's time; (3) that the remuneration shall not be less than Rs. 2 per mensem.

6. Officers in charge of police-stations will consider it part of their duty to frequently visit and inspect cattle-pounds in their jurisdiction, to see that food and water are properly supplied to impounded cattle, and that a proper stock of food is kept up at the pounds for ten or fifteen head of cattle.

7. Officers in charge of police-stations will further take every opportunity of impressing upon village chaukidárs their duties in respect of cattle, which are as follows:—

To acquaint themselves with the provisions of sections 10 and 11 of the Act, which give them powers in respect of cattle trespassing and doing damage.

To look in at the pounds when practicable, and see if they recognize any of the cattle impounded there, with a view to informing the owners.

8. Officers in charge of police-stations will make any reports on this subject that may be necessary to the Magistrate of the district, or to the Magistrate in charge of district cattle-pounds, through the Superintendent of Police.

9. Officers in charge of police-stations will send notices of all reported "strays" to the pound-keepers of their circle, and will also stick up notices of such on the notice-board of the station, using forms that will be supplied by the Magistrate of the district for that purpose.

[*See Police Circulars; also "Pounds," Miscellaneous (General) Department.*]

EUNUCHS.

Registration of——.

Circular No. 104, dated 8th June, 1872, and G. Os. Nos. 2082A. and 2083A., dated 1st December, 1871 (N.-W. P.), and Circular No. 81, and G. Os. Nos. 1410 and 1411A., dated 19th November, 1877 (Oudh).

By Notification No. 2082A., dated 1st December, 1871, the operation of Part II of Act XXVII of 1871 (an Act for the registration of criminal tribes and eunuchs) was extended to all districts in the North-Western Provinces, and by Notification No. 2083A. of the same date Magistrates of districts were appointed "to make and keep up" the registers in the terms of sections 24 and 25, and were authorized under section 30 to make the necessary requisitions for information as to the property in the possession of eunuchs.

Magistrates are to observe that those eunuchs only are to be registered who are *reasonably* suspected of kidnapping or castrating children, or of committing offences under section 377 of the Indian Penal Code, or of abetting the commission of any of the said offences.

G. O. No. 448A., dated 19th March, 1873 (N.-W. P. only).

The use of the words "reasonably suspected" in section 24, Act XXVII of 1871, is intended to leave a good deal to the discretion of the Magistrate, who must exercise his powers with discretion and judgment. Dressing in female clothes and dancing and singing are no doubt *primâ facie* grounds for suspicion, but they may of course be rebutted. Many ways are open by which a Magistrate may obtain grounds for coming to a sensible judgment. If the eunuchs lead an immoral life, the fact will generally be ascertainable from common report and the kind of company kept by them. Judicious enquiry will ordinarily supply sufficient grounds for coming to a conclusion. Without, therefore, going so far as to lay down any rigid rule that the names of *all* eunuchs who dance and sing in public should be entered on the register, at any rate all eunuchs who dance and sing in public, *dressed in female attire*, should be registered under the Act. When once a eunuch has been registered, he is forbidden to dance or play music in public under any circumstances.

Circular No. 90, dated 24th September, 1878 (Oudh only).

Registers having been made, the provisions of sections 26, 27, and 28 of the law should be enforced, and the registered eunuchs warned of the penalties to which they are liable.

Special attention is called to sections 27 and 28 of the Act, which authorize Magistrates to remove from the possession of a registered eunuch any boy who has not completed the age of 16, and to restore him to his parents and guardians; or, if they cannot be discovered, to make such arrangements as may be necessary for his education and maintenance. If the cost of such arrangements cannot be met from the fine which may be inflicted on the eunuch under section 29, the case should be referred for the orders of the Lieutenant-Governor.

Section 29 declares a registered eunuch to be incapable of being or acting as a guardian to any minor, of making a gift or a will, or

EXEMPLAR FORM No. 2.

Absentee register.

Number.	Name.	Nature of move.	Date of move.	Remarks.
1	Mubarak ...	To Rampur State,	6th of August 1881.	On 2nd January, 1882, signified his intention to reside in that State; name transferred from general register (struck off).
2	Ahmedi ...	To Rampur State,	1st of July, 1879	1st August, 1882, having been absent three years; struck off general register, but continued on this.

Annual report on —. Circular No. 66A., dated 17th June, 1878.

At the close of the calendar year District Superintendents of Police should prepare and submit, through the Magistrate or Deputy Commissioner, to the Commissioner, a report on the working of Part II of the Act, together with a statement in the annexed form. The figures given should be carefully compared with those of the previous year.

The reports, which should contain an intelligible and intelligent review of the year's work, should be sub-divided into the following heads :—

1. Changes in register.
2. Occupation.
3. Prosecutions.
4. Presence of minors with eunuchs.
5. Register of property.
6. Miscellaneous.

All changes in the register should be carefully explained for the information of the Commissioner and of Government. Where names are struck off the list on account of change of residence, the date of the departure of the eunuch and the name of the village or town and of the police circle in which he has settled should be given, and the report should state whether the required information has been sent to the Magistrate of the district to which the person has removed. "Occupations" should also be carefully detailed.

In the case of deaths, the report should state distinctly in each case what has been the disposition of the deceased eunuch's property, while its nature and value should be properly described.

It shall be revised from time to time, but no alteration shall be made in it except by, or by order of, the Magistrate, whose initials shall be attached to every such alteration.

Information shall be given by the police to the Magistrate of any alienation by registered eunuchs of their property or of any acquisition of new property.

FORM No. I.

Register of eunuchs in the district of _____ *coming under section 24 of Act XXVII of* 1871.

Index No.	Name.	Father's name.	Age.	When emasculated.	*Place of residence.*		District and towns frequented by them.	Ostensible means of livelihood.	Remarks.
					Village.	Pargana.			
1	2	3	4	5	6		7	8	9

FORM No. II.

Register of property possessed by eunuchs borne on the rolls of Register No. I., under Act XXVII. of 1871, *district* _____

Index No.	Name.	Description of property possessed by eunuchs, movable or immovable.	Where situated.	Value.	Remarks.

Eunuchs. Registration of—.
G. O. No. 1295 of 28th September, 1882 (N.-W. P. and Oudh).

THE following additional rules have been prescribed on this subject:—

1. The registers in use and prescribed above will be maintained.

2. To provide for the case of eunuchs temporarily removing from or visiting a district a new register, called the casual register, will be opened. In it all temporary absences or arrivals will be noted. The permanent register will not be affected by the use of the casual register, and save and except absolutely permanent changes no others will find place in the permanent register.

3. If after enquiry it is decided that a eunuch has permanently taken up his residence in a district or permanently left a district, then the man's name should be entered in the permanent register of the district in which he has settled and the name erased from the permanent register of the district which he has given up. This permanent change should be decided some time during the year, and the records of both districts affected should be corrected before the annual statements are submitted to this office.

4. To meet the case of eunuchs removing to other Provinces or Native States it has been ruled that a second new register should be opened, entitled "register of absentees." In this should be entered names of eunuchs who have removed to such Province or State. If it is undoubted that the removal is permanent, then the name of such eunuchs will be removed from the permanent register and entered in this new register of absentees. If any uncertainty exist, the name will continue on both registers for a period of three years, and in case of non-return at the end of this period will be expunged from the permanent register and retained on the list of absentees.

5. Two returns will accompany the annual report :—

(*a*) The usual statement given at page 38. In submitting this, care must be taken that only absolutely permanent changes be shown, and that in the column "originally registered" the numbers shown on the list when the Act originally enforced in the district be entered.

(*b*) The second return will consist of extracts from the casual and absentee registers and will be drawn in the form appended. This form is filled in to indicate the method to be adopted in drawing it up.

EXEMPLAR FORM No. 1.

Casual register of registered eunuchs who were visitors to and from _____ district during the year 18 .

Number.	Name.	Move.	Date of move.	Remarks.
1	Babban ...	To Cawnpore ...	4th of September, 1882.	Returned 15th September, 1882.
2	Madara ...	To Fatehgarh ...	2nd of July, 1881,	Struck off on 15th July, 1882; absent over one year.
3	Husani ...	To Sitapur ...	1st of October, 1882.	Still absent.
4	Mubarak ...	From Bánda ...	3rd of October, 1882.	Returned 8th October, 1882.
5	Gulab ...	From Lucknow...	5th of February, 1881.	Brought on general register on 10th February, 1882, having been here over one year.
6	Dildar ...	From Gonda ...	1st June, 1882 ...	Still here.

EXEMPLAR FORM No. 2.

Absentee register.

Number.	Name.	Nature of move.	Date of move.	Remarks.
1	Mubarak ...	To Rampur State,	6th of August 1881.	On 2nd January, 1882, signified his intention to reside in that State; name transferred from general register (struck off).
2	Ahmedi ...	To Rampur State,	1st of July, 1879	1st August, 1882, having been absent three years; struck off general register, but continued on this.

Annual report on —. Circular No. 66A., dated 17th June, 1878.

At the close of the calendar year District Superintendents of Police should prepare and submit, through the Magistrate or Deputy Commissioner, to the Commissioner, a report on the working of Part II of the Act, together with a statement in the annexed form. The figures given should be carefully compared with those of the previous year.

The reports, which should contain an intelligible and intelligent review of the year's work, should be sub-divided into the following heads :—

1. Changes in register.
2. Occupation.
3. Prosecutions.
4. Presence of minors with eunuchs.
5. Register of property.
6. Miscellaneous.

All changes in the register should be carefully explained for the information of the Commissioner and of Government. Where names are struck off the list on account of change of residence, the date of the departure of the eunuch and the name of the village or town and of the police circle in which he has settled should be given, and the report should state whether the required information has been sent to the Magistrate of the district to which the person has removed. "Occupations" should also be carefully detailed.

In the case of deaths, the report should state distinctly in each case what has been the disposition of the deceased eunuch's property, while its nature and value should be properly described.

Statement showing the number of eunuchs who are registered in the districts of the North-Western Provinces, under Part II of Act XXVII of 1871, *for the year* 18 .

Division.	District.	Originally registered.	On register at beginning of year.	Added during year.	Total.	Struck off during year.	Number at close of year.	Occupation.	Prosecutions.			Minors with eunuchs.	Disposal of property of deceased.			Remarks.
									Tried.	Convicted.	Acquitted.		Escheats.	No action taken or information not received.	Made over to heirs or to other eunuchs.	

G.O. No. 187A., dated 19th March, 1877.
G.O. No. 1053A., dated 12th August, 1875.
G. O. No. 158A., dated 19th March, 1877.
G. O. No. 1152, dated 19th September, 1881.

This report should reach the Commissioner by February 15th. He should then prepare a divisional report and statement, and forward it (and the district reports and statistics in original), together with his orders and remarks thereon, by March 15th, to the Inspector-General of Police for submission to Government. These divisional reports should deal fully with all the points that require notice.

EXTRA POLICE.

WHENEVER extra police have been quartered on a village or town, a report should be submitted to Government at least two months before the expiration of the term for which the imposition has been originally sanctioned, if there appear to be any grounds for the prolongation of the penalty, which must otherwise cease at the end of that period.

Punitive police. Report regarding—.
Circular No. 36A., dated 30th August, 1869.

SUBSTITUTES in place of police officers temporarily deputed on special duty at fairs should not be appointed unless their services are urgently required.

Police officers on special duty at fairs. Substitutes for—.
Circular No. 49A., dated 9th May, 1878 (General).

INFANTICIDE.

General presumption of guilt.

THE determination of the general question of presumptive guilt is based on tribal and territorial statistics—that is, by clans and localities (districts and parganas). A girl percentage (on minor population) of 40 or under is usually accepted as a fair *primâ facie* indication of guilt, and analysis must then be carried down to each village of the locality or clan.

Memo. on standing orders on infanticide. G. O. No. 96 A., dated 10th September, 1877.

Standards of proclamation.

2. In drawing up lists of villages proposed for proclamation (or for subsequent exemption), it should be borne in mind that although neither Act VIII of 1870 nor the amended rules framed under it (circulated with G. O. No. 366A. of 7th December, 1874) prescribe any definite standard, villages with a girl percentage of 35 or under are usually held to be sufficiently suspicious to justify proclamation. This principle was laid down by the Government of India and accepted by this Government, with the general proviso that* where special reasons (such as proved existence of infanticide, *fama clamans*, or largeness of numbers) are found, proclamation may be proposed, although the percentage is higher. In regard to *numbers*, it has since been ruled that villages—

Government of India's No. 45 of 28th January, 1873.
North-Western Provinces' No. 75 of 22nd February, 1873.
*G. C. O. No. 7 of 22nd February, 1873.

(*a*) with 50 or more minors and a girl percentage of 36 or 37;

(*b*) with 100 or more minors and a girl percentage of 38 or 39,

G. O. No. 244A. of 7th August, 1874.
G. O. No. 62A. of 10th May, 1875.

are *primâ facie* deserving of proclamation; and this scale should be borne in mind in submitting proposals for proclamation, retention, or exemption. Similarly, villages with a very small minor population should not be brought under the Act save under special circumstances. Isolated villages with exceptional statistics should be treated on their own merits. The power of originating proposals for proclamation and exemption does not rest with the police. Although in such matters the aid of the District Superintendent of Police may be valuable, it is not indispensable and should be used sparingly, as supplementary to th enquiries of the district officer and his covenanted staff.

G. O. No. 68A. of 20th June, 1876.

Exemption of villages.

3. Proclamation under section I of Act VIII of 1870 needs the special sanction of the Government of India in the case of each individual village. When once a village has been proclaimed and application of the rules sanctioned under section 3, it can only be exempted by the Local Government orunder authority specially delegated.[1] Under existing orders in the North-Western Provinces the Lieutenant-Governor

G. O. No. 5, dated 1st April, 1875.

[1]Rule 10.

G. O. No. 40A, dated 28th June, 1877.

reserves to himself alone the exercise of this power. But in submitting proposals for exemption district officers should carefully observe the principle recently laid down, *viz.*, that the claim of a proclaimed village to exemption can ordinarily only rest on the basis of the village history since proclamation, with due advertence to the resultant girl percentage calculated on the initial minor population *as modified by births and deaths only*, irrespective of changes produced by the action of arrivals, removals, and transfers to the adult register. This principle is the only safe ground on which to proceed, the only fair test of innocence or guilt, and the only true criterion of the effect produced by the operation of the Act and rules. There must be proof of thorough reformation in the statistics of births and deaths since the introduction of the rules, and the reasons must be given in detail for every village recommended for exemption.

Registration.

4. Following on proclamation comes registration. Four statements have been prescribed for the embodiment of the required statistics as under:—

(1) *Register A.*—Nominal-roll of the proclaimed population.

(2) *Register B.*—Pregnancy return for specially guilty villages.

(3) *Register C.*—Table of events—births, deaths, arrivals, and removals.

(4) *Register D.*—Quarterly return of initial and resultant (proclaimed) population.

G O No. 5A., dated 13th January, 1875.
G. O. No. 82A., dated 26th May, 1875.
G O. No. 112A., dated 10th July, 1875.

5. *Register A.*—Of these returns, Register A. is the most important, forming the groundwork of all the others and the basis of Government action. It is a matter of the greatest importance that Register A. should be carefully drawn up and regularly tested. Whatever method may be adopted in preparing it in the original, Government declines to accept or act upon it until it has been locally tested by European officers on tour. Whenever possible, this testing should be taken up during the cold season, and the corrected figures should be made the basis of any fresh proposals by district officers.

Classification of families.

6. Besides giving details of adults and minors, Register A. shows the classification of the proclaimed population by houses (columns 3 and 4) and by families (columns 5 and 6). As the village is the unit in a clan or pargana, the *family* (properly so called) is the unit in the village. Formerly the terms "house" and "family" were used synonymously—all eating at one *chúla* and residing in one house being grouped together; but the detailed instructions issued have

Circular No. 10A., dated 21st April, 1874.

placed this important question on a clearer footing. It was found necessary, in view both of the working of the rules and the imposition of the cess, to trace out the interdependence existing in a household and to disintegrate the household into its separate families. The new principle of family classification is fully explained and illustrated in Circular No. 10A. of 21st April, 1874 (*vide* page 50); and it is to the 5th and 6th columns of Register A. that Government now looks in determining such questions as necessity of extra police, imposition of rates, &c. It is essential to a correct working of the rules under the existing method that this point be strictly attended to.

Exemption of families.

7. In preparing and testing Register A. for proclaimed clans in proclaimed villages, the Magistrate of the district has been authorized by Government* (under rule 10) to exempt certain of the proclaimed families considered by him to be deserving of the indulgence; and it is only such families as remain *unexempted*† that go to form the proclaimed population. The principle on which families may be exempted is that their innocence of, or incapacity for, the crime of infanticide can be proved, or presumed, to the complete satisfaction of the officers to whom the power of exemption is entrusted by Government. Exemptions may be granted by Magistrates of districts only under the following circumstances and with the sanction of the Commissioner:—

G. O. No. 12A., dated 14 January, 1874.
C. O. No. 254A., dated 17th August, 1874.
* G. O. No. 31, dated 18th March, 1875.
G. O. No. 45A., dated 7th April, 1875.
G. O. No 73A., dated 13th May, 1875.
† G. O. No. 6, dated 18th April, 1876.
G O. No. 66A., dated 18th July, 1877.

(1) The Magistrate must have personally, or through a covenanted officer, or through the District Superintendent of Police or his assistant, inspected the village and tested Register A., and satisfied himself that the facts stated in the register regarding the person or family he proposes to exempt are correctly recorded.

(2) Families may be exempted in which two or more daughters have been born and reared to the age of six, provided that the Magistrate is satisfied that no daughters have been born and died, and provided that no other families belonging to the same house are proclaimed.

(3) Childless widows may be exempted among clans or castes where widows do not re-marry.

Proposals for exemption of *families* must be made at the close of the official year only, when the Magistrate sends up his annual report. If approved by the Commissioner, they shall have effect from the commencement of the next official year. When the Magistrate of the district—*to whom alone this function of exemption is delegated*—considers that *all* the families in a proclaimed village are worthy of exemption, he should report the case for the orders of Government, in order that the village may be struck off the list.

G. O. No. 152A., dated 15th May, 1873.
G O. No. 34A., dated 18th March, 1875.

Circular No. 67A., dated 20th June, 1878.

The following tabular form shows in clear detail the statistical information required by Government prior to confirmation of proposals for exemption of villages from the operation of the infanticide rules, and all propositions of this nature should be invariably accompanied by a figured statement prepared in this form:—

Statement showing the number of villages to be exempted from the operation of the infanticide law in the district, with effect from the_____18___.

Number.	Police-station.	Village.	Caste and clan.	Time of proclamation.	Minor Population on 1st April, 188 , as per Register A.			Actual Statistics of the Village.										Remarks.
								Initial minor population.		*Births since proclamation.*		*Deaths since proclamation.*		*Resultant minor population.*				
					Boys.	Girls.	Percentage of girls to minors.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Total.	Percentage of girls to minors.	

No. 14°, dated 8th October 1879.

Proposals for the exemption of *villages* from the operation of the infanticide rules should not be included in the annual district infanticide reports, but should invariably be made the subject of a separate and special communication and be submitted at the earliest practicable date after the 1st of April in each year.

Date of exemption.

8. Exemption, whether of village or family, should take effect from the 1st April of each year, not at any other period; and for this purpose the annual testing should be taken in hand early in the cold season, so as to leave time for enquiry and discussion where necessary.

Specially guilty villages.

9. When the families to be exempted have been erased from Register A. (under Magistrate's initials), the villages resolve themselves into two classes—*ordinarily guilty* and *specially guilty* (formerly termed blood-red). To render a village *specially guilty* two conditions are essential :[1] a girl percentage of under 25 or a minor population of not less than 25. All others are included in the category of "ordinarily guilty." It is for these specially guilty villages that Register B. is designed. These returns of such

[1] Rule 2.

villages should be revised at each yearly testing and a list of them (with details of families, minor population, and girl percentage) should invariably accompany the submission of a report. A village can be removed from Register B. only when the girl percentage has risen above 25, and this percentage must be calculated on the minor population as modified from time to time *by births and deaths only*, irrespective of changes produced by the action of arrivals, removals, and transfers to the adult register. Beside the percentage thus arrived at, the village history since proclamation, in respect of births and deaths, should also be taken into consideration. The Commissioner's sanction is required to the removal of all villages from Register B.

G. O. No. 55A., dated 12th July, 1877.

In forwarding lists of specially guilty villages, district officers should show that the cases of villages which *primâ facie* from the figures should not be on Register B., and yet are not exempted therefrom, have been retained on full consideration, with advertence to the orders contained in G. O. No. 55A., dated 12th July, 1877.

Circular No. 42A., dated 25th April, 1878.

For this end, however, it will be sufficient to record in the column of remarks, with respect to these villages, that they have been "retained on Register B. with due regard to G. O. No. 55A., dated 12th July, 1877."

Extra police.

10. When the ordinary police force is insufficient to cope with the work of supervision, special police may be appointed by the Local Government to aid in the working of the rules.[1] The principle of giving extra allowances to the regular police for such work is one which the Government has hitherto always carefully avoided. Under the previous system of family calculation, *i. e.*, prior to April, 1874, the existence of 20 proclaimed villages or 150 families in a police circle was considered sufficient to justify the appointment of a special head-constable. The adoption of the new system resulted in an increase of families, in the proportion of one of the old to two or three of the new, and modified orders were issued to the effect that no circle with less than 300 families should be considered eligible. The number of *villages* in a police circle is (unless it be unusually great) comparatively unimportant and rarely forms the basis of proposals for extra police. As the constable in charge is bound to visit each family monthly, it is obvious that the number of families is the main point to be looked to. But 300 is not a hard-and-fast line. Circles with fewer families have not generally been found to require aid ; and cases frequently occur where (even with a much greater number) the presence of a large ordinary station force neutralizes the necessity that would otherwise have existed for an extra head-constable. In submitting proposals for extra police, the form prescribedby Inspector-General of Police in

G. O. No. 10A., dated 19th January, 1876.

G O. No. 372 A., dated 11th December, 1874.
G. O. No. 112A., dated 10th July, 1875.

[1]Rule 9.

his Circular No. 1874A. of 13th December, 1872 (*vide* page 51), should invariably be observed: and every proclaimed village in every circle of the district should be entered, so that the total number of villages and families, as well as the number in each station, may be seen at a glance.* It has been found by experience that remuneration of not less than Rs. 15 per mensem is necessary for extra head-constables thus appointed,† as the duties are essentially peripatetic. Sub-inspectors should only be budgeted for in exceptional cases. Inspectors are not now entertained.‡ These extra police are, of course, subordinate to the officers of the ordinary district police.

*G. O. No. 27A., dated 5th March, 1875.
G. O. No. 61A., dated 3rd May, 1875.
† G O. No. 226A., dated 8th October, 1872.
G. O. No. 112A., dated 10th July, 1875.
‡ G. O. No. 134A., dated 12th May, 1874.
G. O. No. 270A., dated 3rd September, 1874.
G. O. No. 97A., dated 7th August, 1876.

In submitting proposals for extra police, the Inspector-General of Police is required to state invariably whether the case is one in which allowance for pensionary charges (one-eighth of the pay) must be made. If the special police is only temporarily entertained and not drawn from the regular force, no allowance under this head need be made.

Extra chaukidárs.

11. When a proclaimed village contains more than 100 families (the number was 50 on the old principle, *vide* G. O. No. 171A. of the 17th June, 1874), an extra chaukidár is usually allowed for the performance of the duties prescribed by rule 3, if such is considered to be really necessary by the Magistrate of the district.

G. O. No. 372, dated 11th December, 1874.

Rates.

12. The entertainment of extra police involves extra expenditure, and the cost of this, as well as of all other expenses attendant on the working of the rules, devolves on the proclaimed population.[1] This cost is met by rates leviable on the *heads of families* as entered in column 6 of Register A., the amount of the rate being fixed in each case by the Local Government. Proposals on this head should be based on the cost estimated as likely to be incurred, leaving a margin of not less than 10 per cent. for unforeseen contingencies. No rate higher than one rupee per family has hitherto been imposed, and the new system of calculation has tended largely to increase the number of families; lower rates varying from three to twelve annas (no fractional parts of an anna should be proposed) have generally been found sufficient. Specially guilty families are usually assessed at double the rate imposed on the ordinarily guilty. Such rates must fall on *all* families alike entered in Register A. (column 6), without advertence to the fact that they are or are not situated in a station for which extra police is required, and cannot be altered without the previous sanction of Government; but when the girl percentage of any village exceeds 40, it may be exempted from the tax at the discretion of the Magistrate[2] pending the

G. O. No. 34A., dated 18th March, 1875.

G. O. No. 99A., dated August, 1876.

[1] Rules 8 and 9.
[2] Rule 8.

question of eventual erasure from the proclaimed list. The rates are recoverable as arrears of land revenue and are collected by the agency of the tahsíli employés simultaneously with the land-revenue demand. The question of extra police and rates should invariably, as far as possible, be discussed separately from that of proclamation and exemption.

G. O. No. 81A., dated 6th July, 1876.

Duties under the rules.

13. The duties required of heads of families are specified in rule 3: of midwives in rule 4; of chaukidárs in rule 6: of police in the departmental circulars from time to time issued. It has not hitherto been found generally necessary to insist on compliance with the provisions of rule 5, which are permissive rather than peremptory, and should be resorted to only as a last resource; and the sanction of the Local Government must in every case be obtained prior to bringing that rule into operation.

G. O. No. 156A., dated 21st August, 1875.

Correspondence.

14. All correspondence on the subject of infanticide should come through the Commissioner of the Division. Magistrates should in no case address Government direct, except under special orders or in cases of real emergency, when a copy should always be sent to the Commissioner of the Division for information and record. Where the points at issue refer to the necessity of extra police or the question of rates, the Commissioner should forward the proposals through the Inspector-General of Police; in all other cases he should correspond direct with Secretary to Government, a copy of the G. O. in reply being sent to Inspector-General of Police for information.

G. O. No. 42A., dated 3rd April, 1875
G. O. No. 158A., dated 2nd September, 1875.

Infanticide fund.

15. The infanticide fund is now closed as a fund. The Accountant-General will henceforth supervise the account; the receipts will be credited to provincial revenues, and Magistrates will budget annually for their requirements. The Accountant-General will report at the close of the year how each district stands fiscally and what the provincial balance (if any) is.

G. O. No. 1A., dated 20th January, 1877.

The police provincial budget now includes the infanticide budget. The Inspector-General of Police knows what budget details are necessary, and these details should be supplied on requisition: no budgets of infanticide receipts and expenditure should, therefore, be sent to Government. At the same time, no change in matters requiring, under the standing orders, the sanction of Government, such as rates, special police, village exemption, &c., should be entered or proposed in the budget until the matter has been separately referred for orders through the prescribed channel.

Circular No. 53A., dated 28th May, 1878 (Financial).

District officers should be careful to submit, through the Commissioner of the Division, proposals for reduced taxation, when this

is compatible with the proper carrying out of repressive measures, as the Government has no wish to accumulate a surplus from the proceeds of punitive rates on guilty or suspected families.

Rules for the suppression of female infanticide.

Rules for the suppression of female infanticide.

1. A NOMINAL register (A.) of all proclaimed families shall be drawn up by the police under the orders of the Magistrate of the district. In this register recognized heads of families or masters of separate households shall be entered as the heads of families, and every member of the family habitually resident in the village shall be entered by name. All persons under twelve shall be entered as children, except married female children living with their husbands, who shall, for the purposes of these rules, be deemed to be adult females.

2. All villages in which the proportion of female children to children on a proclaimed population of not less than 25 children is less than 25 per cent. shall be called "specially guilty" villages and shall also be entered in a separate register (B.), which shall be called the "private register of proclaimed families in specially guilty villages." This register shall not be open to inspection, except by the officers of the district.

3. The person who is registered as the head of a proclaimed family shall report immediately the occurrence of every birth and death and the illness of any female child in his family to the chaukidár of the village. He shall also produce all children in his family for the inspection of a police officer visiting the village when required to produce them.

4. Every midwife knowing of, or having reason to believe in, the occurrence in a proclaimed family in the village in which she resides of a birth or of the illness of a new-born child shall at once report the fact to the chaukidár of the village; and if the village is one entered in Register B., she shall also report the occurrence of a pregnancy.

5. If in a given time after proclamation (to be determined for each village or locality by the Local Government) the proportion of female children in a village entered in Register B. does not rise to more than 25 per cent., the Lieutenant-Governor may direct that every person registered as the head of a proclaimed family in that village shall be personally bound to report to the officer in charge of the police-station every pregnancy in his family at some period before the seventh month (*see, however, para.* 13 *of the Memo. above*).

6. The chaukidár of the village shall immediately report to the officer in charge of the police station the occurrence of a birth, whether male or female, in a proclaimed family; the death of a female infant under one year of age and of a male infant under six months old; the illness of a female child, and the removal of a pregnant woman to another village. He shall also report, on the occasion of his periodical visit to the police station, other deaths, removals and arrivals, and pregnancies reported to him, if the village is entered in Register B.

Notification No. 188 (Home), dated 12th August, 1878.

7. The zamíndár of the village shall give assistance to the police in drawing up Register A and in obtaining information regarding all births, marriages and deaths occurring or about to occur among proclaimed families.

8. All expenses incurred in working the system sanctioned by Act VIII of 1870 shall be borne by the proclaimed clans and families and shall be recoverable as arrears of land revenue: provided that when the percentage of female children to children of any proclaimed class in any village exceeds 40, such class shall be exempted from any share in such expenses, unless, in the opinion of the Magistrate, there be other grounds of suspicion.

9. Where the crime is so prevalent and the number of the proclaimed villages so great, that the ordinary establishment of the district cannot cope successfully with it, the Local Government may, at its discretion, appoint a force of special police for the purpose of carrying out measures of prevention and detection. All expenses incurred for the payment of such police, or under rule 8, may be met by a rate leviable, under the orders of the Local Government, from the heads of families entered in the nominal register of proclaimed persons. Such rate will ordinarily be imposed so as to fall more heavily on specially guilty than on guilty families; but the amount of the rate to be levied will be fixed in every case by the special orders of the Local Government.

10. No proclaimed village or family shall be exempted from the operation of these rules, except by the order of the Local Government, or in virtue of authority to that effect vested by Government in any officer. A village or family so exempted will then be struck out of Register A and the erasure initialled by the Magistrate of the district or by the District Superintendent of Police.

Instructions for preparing Register A. Circular No 10A, dated 21st April, 1874.

REGISTER A should be prepared in the following form in order that the interdependence of families who live under the same roof may not be lost sight of. The main division will be by the house

or *chúla*, but the numbers and details of the families within the house should also be given :—

REGISTER A.

Village.	Clan or caste.	Serial No. of house.	Name of head of house.	No. of families in the house.	Name of head of family and relationship to head of house.	Name of adult male.	Relationship to head of family.	Name of adult female.	Relationship to head of family.	Name of boy.	Relationship to head of family.	Age.	Name of girl.	Relationship to head of family.	Age.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
																Enter in this column all events reported from day to day in Register C.

G.O. No. 7, dated 1st March, 1879.

Columns 13 and 16 of Register A have been sub-divided as follows :—

A Date of birth.	B Age on 1st April, 18 .	C Age on 1st April, 18 .	D Age on 1st April, 18 .

In Sub-division A will be entered dates of birth of all children born within the 3 years for which the Register is current.

Sub-division B will be filled in according to the orders for the ageing of children (see G.O. No. 69A, dated 2nd July, 1878, printed on pages 53 and 54).

Sub-divisions C and D will be filled up on each succeeding 1st April.

G.O. No. 45A, dated 24th May, 1878.

This register should be completely renewed triennially, the registers of past years being preserved as permanent records.

The following examples will show how the register should be filled up :—

(*a*) A father, a widower, lives with three married sons. The father is the head of the house. His name re-appears in column 6 as the head of a family of which he is sole member. His three sons appear below him in the same column as heads of families, of which their wives and children are members.

(*b*) A father and mother live with their widowed daughter-in-law, who has two children. The father is the head of the house. There are two families in it : one consists of the father and mother, the other of the daughter-in-law and her children.

(*c*) An elder brother, a bachelor, lives with a younger brother, who has a wife and children. The two brothers are heads of two families, and the elder is the head of the house.

(*d*) A widowed sister lives with a married brother. The brother is head of the house and of one family in it ; the sister is head of the other family.

(*e*) Two brothers, the widow of a third brother, her four sons, minors (one of these married to a minor), and the adult widow of a deceased son live together in one house. The elder brother is the head of the house. There are four families—A, the elder brother; B, the second; C, the widowed sister-in-law with her four sons and minor daughter-in-law ; D, C's adult daughter-in-law.

Proposals for special infanticide establishment. Circular No. 1874 A, dated 13th December, 1872.

PROPOSALS for special infanticide establishments should be prepared in the appended form. The following are the rules for filling up the form :—

No constables will be entertained on any pretext whatsoever, as it is desirable that all the work should be performed by superior grades of police.

Special head-constables will only be sanctioned where the proclaimed families are above 300 in number (*see para.* 10 *of the memo.*).

Where the proclaimed villages in a district exceed 100 in number, a special sub-inspector may be applied for (in addition to the local head-constables) as supervising officer.

The probable annual cost of stationery should be included in the schedule as a contingent charge.

Whatever establishment is proposed, the cost of the same, with all contingent charges included, must on no account fall at a higher incidence than one rupee per annum on each especially guilty, and eight annas per annum on each ordinarily guilty family. In the statement, therefore, under the district total of proclaimed families, a footnote should be added, indicating how many of these are specially and how many only ordinarily guilty.

Proposals in conformity with the above directions should be submitted though the Magistrate of the district.

Exemplar statement showing number of proclaimed villages and families in the district, with memo. of police establishment proposed for supervision of same.

Name of police-station.	Strength of provincial police at present stationed.			Total number of villages in the jurisdiction of the station.	Number of villages of those in preceding column which are proclaimed.	Number of proclaimed families in said proclaimed villages according to last census.	Extra establishment, if any, proposed for the station		
	Sub-inspectors.	Head-constables.	Constables.				Sub-inspectors.	Head-constables.	Pay.
									Rs.
Bijnor ...	1	2	12	137	25	781	...	1	25
Ambera ...	1	2	12	78	9	447	...	1	15
Total ...	2	4	24	215	34	1,228*	...	2	40

* Of these specially guilty families 500
Ditto ordinarily ditto 728
Total ... 1,228

Removals of pregnant women.
Circular No. 16 of 1877.

The removals of pregnant women from proclaimed to non-proclaimed villages should be recorded in a register prepared in the following form :—

Village to which woman has come.	Name of head of family with whom she is staying.	Name of woman and her husband.	Date of arrival.	Name of woman's village.	Date of birth and sex of child.
1	2	3	4	5	6

Juvenile mortality. Circular No. 69A, dated 2nd July, 1878, as amended by No. 154, dated 18th October, 1879, and G. O. No. 7, dated 6th March, 1882.

At the close of each year, from the details of Register A, a statement should be prepared in the annexed revised form, showing the deaths of minors, year by year, up to the age of 12 years :—

——————————District.

Juvenile mortality table for the year ending 31*st March*, 18 .

1	2		3		4		5		6		7		8		9		10	11	12
Age.	Surviving number of children taken from last year's table, *minus* the number of boys and girls of 11 years of age transferred to adults on the first day of the present year.		Deduct number exempted on 1st April of the present year either on account of village or of family exemptions.		Balance on the 1st day of the present year.		Number of births during the present year.		Add arrivals during the present year.		Deduct removals during the present year.		Minor population of the present year.		Number of deaths during the present year.		Percentage of deaths of boys on boy population.	Percentage of deaths of girls on girl population.	Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			
Under 1 year—																			
1 year ...																			
2 years ...																			
3 " ...																			
4 " ...																			
5 " ...																			
6 " ...																			
7 " ...																			
8 " ...																			
9 " ...																			
10 " ...																			
11 " ...																			
Total ...																			

NOTE.—"*Under* 1 *year*." The first six columns opposite to this age should always be blank, as the births of the present year will form the basis of its population. (*See* instruction 3 of Circular No. 28 of 1879.)

"1 *year*." In the first two columns opposite to this age should be entered the surviving number of boys and girls shown as under one year of age in the last year's table, and this way for every successive age up to 11 years. (*See* instruction 4 of Circular No. 28 of 1879.)

Instructions for filling in the statement.

Every child born in a given year will be considered to be a child of that year, and to have become one year old on the expiration of that year. For example, a child born on the 3rd of April, 1877, and a child born on the 31st of March, 1878, will, for the purposes of this form, be both considered to be one year of age on the 1st April, 1878, as the year begins on the 1st of April and ends on the 31st of March. These children on and after the 1st of April, 1879, will be two years old. On and after the 1st of April, 1880, they will be three years old.

To fill in under one year.—The population of this age will be the births of the year, *i.e.*, the total of columns 11 and 12, statement D, plus arrivals, columns 21 and 23, and minus removals, columns 27 and 29.

The deaths of this age will be the number of children born within the year who died, and should agree with the total of columns 13 and 16 of statement D.

To fill in one year.—All the surviving children born, for example, in 1876-77—that is to say, all children born between 1st April, 1876, and 31st March, 1877, both days inclusive, plus arrivals and minus removals, will be the children of this age for the year 1877-78, will be the two-year-old children of 1878-79, and so on. The age can always be found in the station Register A.

All children shown as 11 years of age surviving at the end of the year should be transferred to the column of adults at the beginning of the following year, and should so appear in columns 40 and 42 of statement D, of that year.

Statement D.—Columns 33 and 35 will be the resultant of columns 11 and 12, plus columns 21 and 23, minus 13 and 16, 27 and 29.

(Note.—*For form of Statement D see Police Manual.*)

POLICE HOSPITALS.

Civil Surgeons. Powers and duties of—with respect to police hospitals. G. O. No. 72, dated 6th February, 1882.

THE purely medical establishment of police hospitals, *i. e.*, all but the orderlies, shall be entirely under the control of the medical officer in charge in the matter of appointment, leave, dismissal, and punishment, except in so far as Government has otherwise provided. The orderlies attached to the hospital are subordinate to the District Superintendent of Police.

The pay of the hospital establishment shall be disbursed by the police treasurer at the Superintendent's office, and at whatever time the establishment can conveniently be spared from their duties.

As officer in charge of the police hospital, the Civil Surgeon is—in regard to the not purely medical management of the hospital—subordinate to the Magistrate of the district.

POWERS OF POLICE.

Powers of police under Salt Act.
Notification No. 49, dated 10th April, 1876.

UNDER section 30 of Act XII of 1882 (The Indian Salt Act) all members of the police force of the North-Western Provinces enrolled under Act V of 1861 are invested with the powers of a Salt Revenue Officer as described in sections 16 and 17 of Act XII of 1882 in respect to the seizure of illicit salt or saltpetre, and the arrest of persons in possession of such articles.

(*See Separate Revenue Department of this Manual and rules as to the duties of police in the Police Manual.*)

PROFESSIONAL POISONERS.

Professional poisoners. Circulars No. 58A., dated 30th May, 1878, and 65A. dated 15th June, 1878.

THE manner in which this crime is perpetrated is well known and renders the detection and conviction of the poisoners an exceedingly difficult duty. As a rule they travel alone and carry out their nefarious designs without witnesses, by drugging the food or drink of unsuspecting travellers with whom they have managed to strike up a chance wayside acquaintance.

A descriptive-roll of all known professional poisoners who are at large has been prepared, and also a similar roll of any convicted poisoners whose sentences will shortly expire.

Extracts from these rolls should be posted up (both in the Hindustani and local Hindi character) at saráis and police-stations for the due warning of travellers. The police and the road chaukidárs should be accurately informed of the personal appearance of those poisoners whose description is therein detailed, and they should be constantly on the alert with a view to their detection.

On the report of any professional poisoning case, the victim should be questioned as to the personal appearance of the poisoner, and his description of the offender should be carefully recorded at the nearest station. Immediate information should also be conveyed to the police of the adjoining districts into which the offender may have passed.

Should the description not tally with any of those given in the vernacular descriptive-rolls, a copy of the deposition should be forwarded by the District Superintendent of Police to the Deputy Inspector-General, North-Western Provinces and Oudh, concerned, for information.

With the object of securing satisfactory corroborative evidence of the poisoner's guilt after his arrest, it will sometimes be useful to send the prosecutor, in charge of a police inspector, to the places along the road where he says he has been seen in the poisoner's company, and to confront him with any persons, such as saráikeepers, grain-sellers, &c., whom he may point out as having seen them travelling together. It may also be advisable to send the poisoner as well as the prosecutor in charge of an inspector when the District Superintendent of Police has reason to conclude that evidence confirmatory of the identity of the accused and of his association with his victim may be secured if both are taken together to the places where they have been seen in one another's company.

Should the District Superintendent of Police consider this course to be necessary for the purpose of obtaining the required corroborative evidence, he should apply to the Magistrate of the district for permission to have the accused sent with the prosecutor, under the custody of an experienced and trustworthy Inspector, to be shown to any persons along the road by which they have travelled together, who may be able to recognize the two travellers. In this way the great difficulty which is often experienced in procuring adequate proof of the poisoner's association with his victim may be most readily overcome.

For the efficient prosecution of difficult poisoning cases committed to the Sessions Courts, Magistrates of districts should, wherever it is possible, depute one of their assistants to conduct the case for the Crown, and should, as far as may be practicable, conduct the preliminary enquiry themselves.

REPORT OF SERIOUS CRIMES AND OTHER EVENTS OF SPECIAL IMPORTANCE.

Crimes. Authority to expunge reports of—
G. O. No. 595, dated 1st November, 1872.
G. O. No. $\frac{31}{\text{VIII}-176\text{-}4}$, dated 13th January, 1885.

WHAT is wanted is a register of crimes of the commission of which there is reasonable presumption. The admission of charges, against the truth of which strong presumption exists, unduly exaggerates our statistics of crime and creates erroneous impressions. Where there is no reliable evidence of the crime, and the probabilities are decidedly against its having occurred, it should be expunged. The authority to enter or to reject is one requiring careful judgment and discretion; it should only be exercised by the Magistrates of districts and by such of their full-powered subordinates as they may specially appoint. Government expects them to use the authority with faithfulness and impartiality.

Torture cases to be reported.
G. O. No. 1090, dated 13th August, 1881.

ALL cases of suspected torture by police should be reported to Government.

Report of dakaitis on the borders of British territory.
Circular No. $\frac{3}{\text{VIII}-32\text{-}5}$, dated 17th May, 1884 (Police).

WHEN the co-operation of Native Darbárs and Political Agencies is desired on the occurrence of serious cases of dakaiti or similar crimes on the borders of British territory, an official communication to that effect may be addressed to the head-quarters of the Agencies concerned concurrently with any separate communication which it may be deemed necessary to send, officially or demi-officially, to the local political authorities. The Agencies should also be kept fully informed of all proceedings which officers serving under this Government may, in concurrence with the local political authorities, subsequently carry out in connection with occurrences of the kind referred to.

Serious crimes and other events of special importance. Report of—.
G. O. No. $\frac{131}{\text{VIII}-482}$, dated 9th April, 1887.

THE following instructions are issued in supersession of the standing orders as to the report of serious crimes and other events of importance.

Magistrates of districts in the North-Western Provinces and Oudh are directed to report promptly (demi-officially) the occurrence of any important events direct to the Chief Secretary to Government for the information of His Honor the Lieutenant-Governor and Chief Commissioner.

Among the occurrences which Magistrates are thus to report are all serious crimes; riots or breaches of the public peace; dakaitis of the professional type, *i.e.*, attacks by armed men in

numbers on houses or travellers; murders of peculiar atrocity; collisions between Europeans of all classes and natives; fire-raising in town; mail robberies; serious defalcations of public money; accidents with severe loss of life—in short, any event which may appear to Magistrates to be interesting or important, politically or administratively. The object should be understood to be to keep the Government informed, regularly and speedily, of all such incidents within its jurisdiction.

The duty of making these reports, which under former orders was divided between the District Superintendent of Police and the Commissioner, is now devolved upon the Magistrate of the district.

These instructions do not modify or vary the orders as to the report, official or demi-official, of similar occurrences by the District Superintendent of Police, to the Inspector-General of Police under the existing procedure; and Magistrates will communicate to Commissioners copies of any demi-official reports made to Government under this circular.

REWARDS.

—for apprehension of criminals.
Circular No. 1415A. dated 10th August, 1854.

COMMISSIONERS may grant rewards for the apprehension of criminals to an amount not exceeding Rs. 500 without reference for sanction.

The rewards authorized by them within the above limit should be carefully apportioned according to the gravity and the special circumstances of the case.

Full reports of the particulars of all offences for the apprehension of the perpetrators of which the offer of rewards exceeding Rs. 100 is sanctioned by Commissioners will be made without delay for the information of Government.

Circular No. 19A. dated 3rd July, 1873.

A sum is provided in the yearly Police Budget for each division on account of rewards for the apprehension of proclaimed offenders. If a Commissioner exceeds the amount allotted to his division, he has to apply for an additional grant.

—for the discovery of treasure.
No. 1392, dated 14th August, 1880.

THE rewards sanctioned by the above circular may also be granted for information leading to the discovery of treasure.

(*N. B.—For rewards for wild animals see General Department of this Manual, page* 88.)

Rewards for the arrest of a criminal. Rules regarding—.
G. O. No. 551A. dated 27th April, 1878.

Home Department No. $\frac{14}{1283}$, dated 15th October, 1874.

WHEN a proclamation offering a specified reward has been issued under proper authority for the arrest of a criminal named therein, it may be paid to any person through whose exertion arrest is effected, whether he be a member of the police force or not; but money rewards must not be paid to police officers who have merely done what is considered good service; and money payments can only be allowed in those cases when the police officer concerned has performed some exceptionally meritorious duty, and in each case the special sanction of Government must be obtained.

In drawing up a notification offering a reward for the capture of an offender the words "dead or alive" must not be used, as they are liable to misconstruction.

(*N. B.—See also Police Manual and for rewards in Excise and Opium cases, see Excise Manual.*)

SALUTES—POLICE OFFICERS.

Police Officers. Rules for saluting—
India's No. $\frac{2643}{E.}$, dated 27th December, 1880.

As the police are a civil body, officers belonging to it cannot claim any salutes from soldiers.

But as regards military officers in civil employ, such officers are clearly not entitled to a salute from a soldier, unless the latter knows him to be an officer belonging to the army, when, in accordance with the rule laid down in section 3, para. 16, Bengal Army Regulations, 1880, the soldier is bound to salute.

SECURITY FOR GOOD BEHAVIOUR.

Security for good behaviour. Annual report required.
Circular No. 79A., dated 16th August, 1878.

DISTRICT officers should, in submitting the annual district police report, prepare and include therein a detailed statement of the working of the law relating to the requirement of security for good behaviour from persons suspected of bad livelihood.

The report should show—

1. The kind or course of criminal conduct which the persons convicted were held to follow, as thieving, bullying, receiving of stolen property, &c.

2. Whether in all cases the person ordered to find security had been previously convicted, or, if not, in what number of cases this was proved.

3. The circumstances under which the prosecutions had arisen, *i.e.*, the number originated—

(*a*) by the police;

(*b*) by the Magistrate's order;

(*c*) by private individuals.

4. The kind of evidence accepted by Magistrates as conclusive of the necessity of requiring security.

5. The amount of security demanded, the number of cases in which default was made, and the reasons for such default.

Commissioners of Divisions will, in reviewing the police reports, state their opinion as to the judiciousness or otherwise of each Magistrate's exercise of the powers entrusted to him by the present law, and the Inspector-General of Police will sum up the result of these divisional reports in submitting his annual police report.

SUPPLEMENTARY ORDERS.

Report of offences in which the Military forces are concerned.
G. O. No. $\frac{95-105}{III-995}$, dated 13th February 1890.

Commissioners of Divisions in the North-Western Provinces and Oudh are requested to ensure the speedy submission to Government of reports of riots, and similar offences in which the Military forces are concerned, with a view to facilitate the disposal of offenders under the orders of His Excellency the Commander-in-Chief.

SUPPLEMENTARY ORDERS.

Rewards for the apprehension of Criminals.

G. O. No. $\frac{234}{\text{VIII--40A.}}$, dated 15th April 1890.

WITH reference to the orders printed at page 181, Department VI, Vol. I, and page 63, Department VIII, Vol. II of the Manual of Government Orders, Commissioners are authorized (subject to divisional budget allotment) to grant rewards for the apprehension of criminals to an amount not exceeding Rs. 500 *for each criminal*, without reference to Government for sanction. All applications for the grant of rewards by Government in excess of that amount should be submitted by District Magistrates through Commissioners. In no case should an application for the grant of a reward be made to Government direct.

SUPPLEMENTARY ORDERS.

Magistrates.—Duties of—in regard to original criminal work and supervision of police. Police.—Duties of Magistrate in regard to supervision of administration.

G. O. No. $\frac{610}{\text{VIII-99A.-15}}$, dated 23rd August 1890.

THE following general instructions are issued with a view to regulate the practice of District Magistrates personally taking a share in the disposal of the original criminal work, and in the supervision of the police administration of their districts. Except possibly in exceptional charges, such as those of Allahabad, Cawnpore, Agra, Lucknow, Benares, and Meerut, the District Magistrate should endeavour to take up as many original cases as possible, and in order to acquaint himself with the working of the police of his district, he should from time to time himself dispose of serious cases from one or other of his police-stations and arrange to have before him, from one police-station after another in his district in succession, all important cases, such as dakáiti, murder or culpable homicide. In no other way can the police be made to feel that they are working under the direct control of the District Magistrate; nor can the latter acquaint himself, except by personally taking up cases, with the defects and weaknesses of his police force.

To enable him to keep himself duly informed of *all* such serious cases, he should carefully scrutinize the daily abstract of crime which is laid before him. The police diaries of all such cases should always be seen and perused by him, as the inquiry proceeds. These are not numerous, but success in them is at present infrequent, and they are very important. He should also take the opportunity of inspecting as many police-stations as he can during his cold weather tour. This is essential for the exercise of a proper supervision over the police of his district, and for the acquisition of a knowledge of their efficiency or the reverse, as regards the work of investigation and detection, especially of serious crime.

It is also essential to the exercise of due supervision that the records of all cases in which judicial comment has been made on the conduct of the police, whether favourable or unfavourable, should be promptly brought to the notice of the District Magistrate. The Court Inspector will be held responsible for the performance of this duty, and before steps are taken either to reward or punish the police concerned the District Superintendent of Police should invariably be consulted. Both District Superintendent of Police and the Court Inspector must be in daily communication with the District Magistrate, and are expected to bring to his notice all matters affecting the working of the police in the district, which may, in their opinion, require his attention or orders.

Commissioners are requested to see that these instructions are carried out and kept in view.

No. IX.

LOCAL SELF-GOVERNMENT DEPT.

BENGAL SECRETARIAT LIBRARY

IX.—LOCAL-SELF GOVT. DEPT.

CHAPTER I.

APPOINTMENTS: ELECTIONS: AND CONSTITUTION OF BOARDS.

Exception of certain districts from the Act— Resolution No. 506, dated 29th October, 1883.

UNDER sections 53, 54, and 55, the Lieutenant-Governor and Chief Commissioner is pleased to rule that the following tracts shall, for the present, be excepted from the provision of Act XIV. of 1883 :—

(1) The Kumaun district.
(2) The Garhwál district.
(3) The Taráí district (except the pargana of Káshipur).
(4) The Jhánsi district.
(5) The Lalitpur district.
(6) The scheduled portion of the Mirzapur district.
(7) The Jaunsár-Báwar pargana of the Dehra Dún district.

For the tracts marked (1), (2), (4), and (5), which are excepted from all the provisions of the Act (section 55), the committees at present in existence will continue till further orders to exercise the functions hitherto devolving upon them. It may be advisable to appoint the Local Boards on the nomination of District Officers, and to regard these as forming integral portions of the District Board.

Resolution No. 1025, dated 13th October, 1884.

Under section 53 of the North-Western Provinces and Oudh Local Boards Act, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to except the trans-Son sub-district, in the district of Mirzapur, from the provisions of the Act requiring that a certain proportion of the members of a Local Board shall be elected.

Resolution No. 1027, dated 13th October, 1884.

Under section 53 of the North-Western Provinces and Oudh Local Boards Act, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to except the pargana of Jaunsár Báwar, in the Dehra Dún district, from all the provisions of the Act; and under section 3, sub-section (1), to divide the rest of the Dehra Dún district into two sub-districts, to be known as the Eastern Dún and the Western Dún, and to be co-extensive, respectively, with the parganas bearing those names.

Resolution No. 1030, dated 13th October, 1884.

Under section 53 of the North-Western Provinces and Oudh Local Boards Act, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to except the Taráí district from all the provisions of that Act.

Constitution of Sub-district Local Boards.
Resolution No. $\frac{116}{IX.-79}$, dated 19th May, 1884.

The subjoined orders disposed of three questions under preliminary discussion before the introduction of the Act :—

(*a*) What exceptions, if any, should be made to the rule that each *tahsil* shall be a sub-district ?

(*b*) What exceptions, if any, should be made to the rule that towns in which Act XX of 1856 is in force shall be excluded from sub-districts ?

(*c*) How should the District Board of each district be constituted—*i.e.*, under section 6, sub-section (1), or under section 6, sub-section (2) ?

The Government decided—

(*a*) that each *tahsil* shall be a sub-district ;

(*b*) that towns in which Act XX of 1856 is in force shall, for the present, be excluded from the area to which Act XIV of 1883 is applied ;

(*c*) that the District Board shall consist of the aggregate of the Members of Sub-district Boards, except in the six districts marginally noted, where the District Boards will be constituted under sub-section (2) of section 6—certain Members only of the Local Boards (elected and nominated) being sent as representatives on the District Board.

Meerut.
Muzaffarnagar.
Budaun.
Agra.
Etáwah.
Farukhabad.

The question (*b*) of the inclusion or exclusion of Act XX towns elicited a variety of opinions ; but the great majority of consulted officers inclined to exclusion, and their opinion was accepted. It was thought difficult to prevent some conflict or confusion between the two Acts, if they were both in force in the same place.

As regards point (*c*), the aggregate system, under which all Members of Local Boards are *ipso facto* Members of the District Board, commended itself to the great majority of the officers and the committees consulted. In the six districts marginally noted, however, proposals were received for the representative system under sub-section (2). In compliance with the wishes of the local committees and authorities it was decided that, while the provisions of sub-section (1) shall form the general rule, those of sub-section (2) shall be allowed a trial in the six districts.

*Meerut.
*Muzaffarnagar.
*Budaun.
Agra.
Etáwah.
Farukhabad.

* By a subsequent notification, No. 4492, dated 9th September, 1886, this decision was rescinded in respect of Meerut, Muzaffarnagar, and Budaun. In these districts the District Board now consists of all the Members of the Local Boards. "On and from the 1st October, 1886, all Members of the Local Boards will also be Members of the District Board. The term of office of the present Members of the District Boards is determined by paragraphs 7 and 8 of Notification No. $\frac{1459}{IX-79}$, dated 18th November, 1884: the members will, however, immediately resume their seats under the new system for the remainder of their term of office as Members of the Local Boards."

Division of Robertsganj tahsil into two sub-districts.
Notification No. 1024, dated 13th October, 1884.

Under section 3, sub-section (1), of the North-Western Provinces and Oudh Local Boards Act, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to direct that the Robertsganj tahsíl, in the district of Mirzapur, shall be divided into two sub-districts: the one to comprise as much of the tahsíl as lies to the north of the river Son, and to be known as the Barhar-Bijaygarh sub-district; and the other to comprise so much of the tahsíl (including the Dudhi tappas) as lies to the south of the river Son, and to be known as the trans-Son sub-district.

Exclusion of Act XX. Towns.
Resolution No. $\frac{1750}{IX.-101}$, dated 16th July, 1885.

The effect of the exclusion of towns in which Act XX of 1856 is in force from the sub-districts formed under the Local Boards Act was further explained as follows:—

The primary object contemplated by Act XX of 1856 is the securing of efficient arrangements for watch and ward: section 36 merely allows any surplus to be spent on "cleansing, lighting or otherwise improving." Doubts have been expressed as to the maintenance of roads in these towns. The ordinary roads passing through an Act XX town are part and parcel of the district roads, and the District Board must obviously have the control of, and be responsible for, all such roads. This has been the arrangement hitherto in force; and the orders of 19th May, 1884, were not intended to relieve boards of this control and responsibility, or to burden Act XX towns with the cost of maintaining such portions of the district roads as lie within their limits. The town cess is rarely more than sufficient to provide for watch and ward, and an elementary system of conservancy.

District Boards are responsible for the maintenance of all district roads passing through Act XX towns, on the footing of the roads of which these *intra*-town portions form a part. If, in the interests of any such town, a better class of road is considered desirable by the Magistrate of the district, who is in charge of all such towns, the town fund will of course be responsible for such extra charge as the change may involve.

List of electors. Preparation of—
Resolution No. $\frac{1382}{IX.-79}$, dated 7th November, 1884.

In view of the impending introduction of the Local Boards Act of 1883 the following instructions were issued. They explain the rules regarding elections and other matters which are placed below:—

"District officers should, as required by the rules, submit to Government without delay, through Commissioners, proposals for fixing the number of the elected Members of the Local Board of each sub-district. The period within which proposals must be submitted has been fixed by the Lieutenant-Governor and Chief Commissioner at one month from this date.

"Having submitted his proposals under Notification No. $\frac{1379}{IX-79}$, the district officer will next forward to the Commissioner a statement showing for each sub-district the number of persons who should, in his opinion, be chosen, under clause (*b*) of rule 1 of the rules published in Notification No. $\frac{1380}{IX-79}$, to be electors; and along with this statement he should submit his reasons for the number he suggests in each case. The Commissioner, having considered the statement and the reasons for the entries in it, will inform the district officer what number of electors he has decided to be suitable for each sub-district, and transmit to this office a copy of the papers, with a brief explanation of the grounds of his decision. In the absence of any reply from the Government, the Commissioner will assume that the number of electors determined by him is approved.

"On receiving information from the Commissioner as to the number of electors to be chosen, the district officer will prepare and submit to the Commissioner a list of the persons he selects to be electors in each sub-district. As soon as the list has been approved by the Commissioner, the district officer will issue the notices prescribed in rule 10 of the rules last referred to, fix a day for the election under rule 13 of those rules, and have voting-papers—sufficient in number to last for three annual elections—printed in such character or characters as he may deem fit.

"Any alteration that may subsequently be made in a list under rule 7 of the rules should be made in red ink in the list printed on the voting-paper, the name substituted bearing the same serial number as that expunged.

"While all Honorary Magistrates having jurisdiction within a sub-district will be electors, only such of them as reside, or own landed property, or carry on trade or business, in the sub-district, are, under section 5, sub-section (4), of the Act, qualified for election.

"Columns 2, 3, and 4 of the voting-papers to be furnished to electors under rule 14 will be filled up before the voting-papers are issued under that rule.

"Printed forms of the notice which is required by rule 10 to be given to each person who has been chosen to be an elector may, on indent, be procured from the Superintendent of the Government Press, Allahabad, in English, Urdu or Hindi. Care must be taken that the notice of the election, which is to be fixed up on the tahsíli and served on each elector, contains all the particulars specified in, and is in the terms of, rule 14. No voting by proxy is allowed.

"Notification No. $\frac{1381}{IX-79}$ relates to the nomination of Members of Local Boards. As you were informed in clause (c) of paragraph 2 of Resolution No. 506, dated the 29th October, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner at present proposes to nominate only one Member for each Local Board; and, as a Local Board will not be legally constituted without that member, district officers should submit the proposal for nomination, through the Commissioner, not later than the 1st of January, 1885."

Date of constitution of District Boards.
Notification No. $\frac{1378}{IX.-79}$, dated 7th November, 1884.

Under section 12 of the North-Western Provinces and Oudh Local Boards Act, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to appoint the first of April, 1885, as the day on which all Local Boards and such District Boards as are to be constituted under section 6, sub-section (1) of that Act, shall come into existence, and the sixteenth of the same month as the day on which such district boards as are to be constituted under section 6, sub-section (2), shall come into existence.

Elected Members of Local Boards. Number of—
Notification No. $\frac{1379}{IX.-79}$, dated 7th November, 1884.

The following rules have been made by Government under clause (*n*) of section 47 of the Act, for fixing the number of elected members of local boards under section 5, sub-section (1), of the Act:—

1. The number of elected Members of a Local Board shall be six, nine or twelve.

2. As soon as may be after the publication of these rules, the Magistrate of every district which has not been excepted from all the provisions of the Act shall take into consideration the circumstances of each sub-district which has not been excepted from the provisions of the Act requiring that a certain proportion of the Members of a Local Board shall be elected,

and within one month from that date shall submit, through the Commissioner of the Division, to the Local Government, proposals for fixing the number of the elected Members of the Local Board of each such sub-district.

3. When the Magistrate of the district proposes that the number of elected Members of a Local Board shall be twelve, he shall state fully his reasons for considering so large a number to be necessary.

4. The number of elected Members of a Local Board shall, until the Local Government otherwise direct, be the number fixed for that board by the Local Government after considering the proposals submitted under rule 2.

Election rules for Local Boards.

Notification No. $\frac{1380}{IX.-79}$, dated 7th November, 1884.

The following rules have been made by Government, under clause (*a*) of section 47 of the Act, as to the method and time of election of Members of Local Boards :—

Elective body at election of Members of Local Boards.

1. The persons entitled to vote at the election of Members of a Local Board shall be—

(*a*) all Honorary Magistrates having jurisdiction within the sub-district, and,

(*b*) subject to the restriction imposed by the next succeeding rule as to their number, such other persons not being less than 21 years of age, and residing, or owning landed property, or carrying on trade or business, in the sub-district, as the Magistrate of the district, having regard to their wealth, or to their interest or influence in the sub-district, may consider fit persons to act as electors.

2. The number of persons who may be chosen under clause (*b*) of rule 1 to be electors shall be such number, not exceeding one hundred or less than twenty-five, as the Commissioner of the Division, after consultation with the Magistrate of the district and with the approval of the Local Government, may determine.

3. As soon as may be after the publication of these rules, the Magistrate of the district shall prepare and submit to the Commissioner of the Division a list of the persons whom he may choose under clause (*b*) of rule 1 to be electors of the first Local Board of each sub-district ; and that list shall come into operation as soon as it has been approved by the Commissioner, and shall continue in operation till the thirtieth of September, 1887.

4. Three months at least before the date on which a list will cease to be in operation, the Magistrate of the district shall prepare a fresh list and submit it to the Commissioner of the Division with a statement of his reasons for omitting therefrom any name which is included in the list then in operation ; and the fresh list, amended in such manner as the Commissioner may direct, shall come into operation on the day following that on which the former list ceased to be in operation, and shall continue in operation for three years.

5. The names in the lists prepared under rules 3 and 4 shall be serially numbered.

6. The Magistrate of the district, with the previous sanction of the Commissioner of the Division, may from time to time, while a list is in operation, order the removal therefrom of the name of any person who refuses to act, or is convicted of any such offence, or

subjected in the course of any judicial proceeding to any such order, as implies, in his opinion, a defect of character which unfits the person to be an elector.

7. When any person whose name is included in the list is appointed an Honorary Magistrate or resigns or dies, or when the removal of the name of any such person has been ordered, the Magistrate of the district shall expunge his name from the list, and may, without reference to the Commissioner of the Division, substitute for it the name of any fit person who possesses the qualifications described in clause (*b*) of rule 1.

8. No list, while it continues in operation, shall, except with the sanction of the Local Government, be subject to alteration otherwise than under rule 7.

9. No person whose name is not included in the list for the time being in operation for a sub-district shall, unless he be an Honorary Magistrate having jurisdiction within the sub-district, be entitled to vote at any election of Members of the Local Board of that sub-district.

10. Notice of his name having been included in a list, and of the time during which that list will continue in operation, shall as soon as the list comes into operation, or if his name is substituted under rule 7, as soon as the substitution is made, be given in the following form to every person chosen to be an elector :—

" You are hereby informed that you have been chosen to be an elector of the sub-district of , and that you will be entitled to vote at the election of Members of the Local Board of that sub-district till the thirtieth of September, 18 .

Dated the 18 . *Magistrate of the district.*"

11. When under rule 6 the Magistrate of the district orders the removal of the name of any person from a list, he shall cause notice of such removal to be served on that person.

Place, time, and method of election of Members of Local Boards.

12. The election of members of a local board shall be held at such place within or without the sub-district as the Magistrate of the district may think convenient.

13. The election of Members of the first Local Board to be established for a sub-district shall be held on such day in January, or February, 1885,

and of persons to fill the places of the elected Members who will be going out of office on the thirty-first of March in the year 1886, and in each subsequent year, on such day in the preceding January,

as the Magistrate of the district may determine.

14. One month at least before the day for the election, the Magistrate of the district shall cause a notice thereof—specifying the number of persons to be elected and the place at which, and the hours during which, the poll will be taken, and calling upon all electors to attend and vote at the time and place specified—to be fixed up in a conspicuous place on the tahsili, and, together with a paper in the following form (hereinafter called a voting-paper), to be served on each elector :—

VOTING-PAPER.

1	2	3	4
Sub-district for which election is to be held.	Name and address of elector.	Serial number of elector in list.	Number of persons for whom elector may vote.

List of electors : with list prefixed thereto of Honorary Magistrates having jurisdiction, and residing or owning landed property, or carrying on trade or business, in the sub-district.

(To be printed at length.)

I vote for the persons in the above lists against whose names my name is placed.

(Signed) _____

or the mark of _____

15. The Magistrate of the district shall appoint a member of the district staff to be returning officer at the election.

If at the time for the commencement of the election the returning officer so appointed is not present at the polling-place, the chairman of the local board or, in his absence, the secretary of that board, shall be returning officer.

In the case of the election of the Members of the first Local Board to be established for a sub-district, the Magistrate of the district in his order appointing the returning officer shall direct that if, at the time for the commencement of the election, the person appointed to be returning officer is not present at the polling-place, some other person, to be specified in the order, shall act as returning officer.

16. The Magistrate of the district shall cause a copy of the list of electors for the time being in operation for the sub-district to be supplied to the returning officer before the commencement of the election.

17. Votes shall be given at the time and place specified in the notice of election, by electors in person, by means of the voting-papers furnished to them under rule 14.

18. Each elector may vote for the number of persons specified in the fourth column of his voting-paper, that being the number of persons to be elected.

19. The elector shall write his name, or cause it to be written, in the voting-paper against the names of the persons for whom he intends to vote, and shall sign the voting-papers, or affix his mark thereto, in the presence of the returning officer.

20. Any voting-paper which is not so signed or marked, or on which votes are given to more persons than there are persons to be elected, shall be invalid.

21. When a person presents himself to vote, the returning officer shall satisfy himself that the person is an elector, and shall then place against his name in the copy of the list of electors a tick, which will denote that that elector has voted.

22. The elector shall give his vote by placing his voting-paper in a receptacle hereinafter called the urn.

23. Just before the commencement of the poll, the returning-officer shall show the urn empty to such persons as may be present at the polling-place, and shall then place it in his view and keep it there till the close of the poll.

24. At the close of the poll, in the presence of such electors, if any, as may be in attendance, the returning-officer shall—

(*a*) take the voting-papers out of the urn and separate those which he admits as valid from those, if any, which he deems invalid, endorsing on the lattter the word "rejected" and the ground of rejection ;

(*b*) count the valid votes given to each person, and prepare and certify a return setting forth (i) the number of electors who presented themselves to vote, (ii) the names of the persons for whom valid votes were given, (iii) the number of valid votes given for each person, and (iv) the names of the persons (to the number of the persons to be elected) to whom most such votes were given ;

(*c*) seal up in separate packets the voting-papers which he has admitted as valid and those which he has rejected as invalid, and endorse on each packet a description of its contents, and the date of the election to which it relates, and the name of the sub-district for which the election was held ; and

(*d*) permit any person for whom votes have been given to take a copy of, or an extract from, the return.

25. The returning officer shall then forward the return and the packets of voting-papers to the Magistrate of the district, who shall record a declaration of the result of the election and cause notice of his election to be given to each person elected.

26. (1) The Magistrate of the district shall retain for a year the return and the packets of voting papers forwarded to him by the returning officer, and shall then, unless there appear to him to be reason for retaining them for a further period, cause them to be destroyed.

(2) While the return is in the custody of the Magistrate of the district, it shall be open to the inspection of any elector during office hours free of charge.

(3) While the packets are in the custody of the Magistrate of the district, they shall not be opened, and their contents shall not be inspected, except under his written order and on such conditions as he may deem fit to impose.

27. Where an equality of votes is found to exist between any persons, and the addition of a vote would entitle any of those persons to be declared to be elected, the returning officer may give such additional vote in writing, but shall not in any other case be entitled to vote at an election for which he is returning officer.

28. If a person be elected for more than one sub-district, the Magistrate of the district shall decide of which local board he shall be a member; and in the other sub-district, or each of the other sub-districts, as the case may be, the person, not returned as elected, to whom the largest number of votes was given shall be deemed to have been elected.

29. The returning officer, while examining the voting-papers and counting the votes, shall take all proper precautions for preventing any person from seeing the names of the electors by whom the voting-papers were severally signed or marked.

30. The validity of an election of a Member of a Local Board may be questioned on the same grounds and under the same rules, so far as those rules can be made applicable, as an election of a Member of the Municipal Board of a municipality for which rules as to election petitions have been made under section 10 of the North-Western Provinces and Oudh Municipalities Act, 1883, may be questioned.

Notification No. 4216/X-C.-25, dated 2nd July, 1888.

31. If an election is found to be invalid, the Magistrate of the district shall hold a new election within the sub-district on a date determined by him. The provisions contained in Rules 14 to 30 shall apply, as far as may be, to the new election.

Nominations to Local Boards.
Notification No. $\frac{1381}{IX.-79}$, dated 7th November, 1884.

THE following rules have been made by Government under clause (*b*) of section 47 of the Act, as to the nomination of Members of Local Boards under section 5 of the Act:—

1. When occasion arises for the nomination of a member or members of a local board, the Magistrate of the district shall propose the nomination of one or more persons in accordance with the number of places to be filled.

2. When more persons than one are proposed for nomination as Members of a Local Board, the Magistrate of the district shall further propose in what order they shall retire.

3. The proposal for the nomination of a person to fill the place of a nominated member who will be retiring on the thirty-first of March in any year shall ordinarily be made not later than the first of the preceding December.

4. Proposals made under these rules shall be submitted to the Local Government through the Commissioner of the Division.

Election rules for District Boards constituted under section 6 (2).
G. O. No. $\frac{1386}{IX.-79}$, dated 7th November, 1884.

The subjoined rules refer only to three* districts in which the district board is constituted under section 6 (2) of the Act. With the rules the following instructions were issued :—

"A Board constituted under section 6, sub-section (2), must consist of both elected and nominated Members of each Local Board, and the nominated members who may be appointed Members of the District Board, must not exceed in number one-fourth of the District Board. No Local Board, therefore, must return fewer than three of its elected members to be elected Members of the District Board. The member who will be appointed under Notification No. $\frac{1385}{IX.-79}$ will, of course, for the present be the one nominated member. The proposal as to his appointment as a member of the district board should be made along with the proposal for his nomination as a member of the local board."

Rules.

Notification No. $\frac{1384}{IX.-97}$, dated 7th November, 1884.

1. Every direction issued under section 6, sub-section (2), shall come into operation on the first of April next following the date of the notification in which it was published.

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* By a subsequent notification, No. 4492, dated 9th September, 1886, this decision was rescinded in respect of Meerut, Muzaffarnagar, and Budaun. In these districts the District Board now consists of all the Members of the Local Boards. "On and from the 1st October, 1886, all Members of the Local Boards will also be Members of the District Board. The term of office of the present Members of the District Boards is determined by paragraphs 7 and 8 of Notification No. $\frac{1459}{IX-79}$, dated 18th November, 1884; the members will, however, immediately resume their seats under the new system for the remainder of their term of office as Members of the Local Boards."

2. Within ten days after a direction under section 6, sub-section (2), has come into operation, every Local Board in the district shall elect so many persons to be members of the District Board as the Local Government has assigned as proper for its representation on that board.

3. (*a*) When the place of an elected Member of a District Board becomes vacant, the Local Board which elected him shall elect a new member to fill his place.

(*b*) The election shall be held within ten days after the occurrence of the vacancy if the place became vacant by expiry of term of office, and within six weeks thereafter if the place became vacant from any other cause.

4. (*a*) The Magistrate of the district may by order from time to time enlarge the period for holding any election under these rules.

(*b*) Every such election shall be made, at a meeting of the Local Board, out of the elected Members of that Board.

(*c*) The meeting may be either ordinary or special; but if it be proposed to make an election at an ordinary meeting, the notice to attend that meeting shall state particulars as to the election proposed to be made thereat.

Nominations to District Boards constituted under section 6 (2).
Notification No. $\frac{1385}{IX-79}$, dated 7th November, 1884.

THE following rules have been made by Government under clause (*n*) of section 47 of the Act, as to the appointment of Members of District Boards in districts to which the above rules apply.

1. When occasion arises for the appointment of a Member of a District Board constituted by notification under section 6, sub-section (2), of the Act, the Magistrate of the district shall propose the appointment of such nominated member as he thinks best fitted to represent the local board in respect of which the occasion has arisen.

2. Proposals as to the appointment of Members of a District Board shall be submitted to the Local Government through the Commissioner of the Division.

Appointment of Chairmen.
Notification No. $\frac{1456}{IX-79}$, dated 18th November, 1884.

THE following rules have been made by Government under clauses (*c*) and (*n*) of section 47 of the Local Boards Act, as to the time and method of convening special meetings for taking into consideration the appointment of Chairmen of District Boards:—

1. The special meeting of the District Board, to be convened under section 14 of the Act for the purpose of taking into considera-

tion the appointment of a Chairman, shall be held during the first fifteen days of April if the district board be constituted under section 6, sub-section (1), and during the last fifteen days of April if the district board is constituted under section 6, sub-section (2).

2. The District Magistrate shall fix the time and place for holding the meeting, and seven days at least before the time fixed therefor shall cause a notice to attend the meeting, signed by him or such officer as he may appoint, and sealed with the seal of his office, to be left, or delivered by post in a registered letter, at the usual place of abode of every Member of the District Board.

3. (*a*) The notice to attend the meeting shall specify the place, the day, and the hour of meeting, and shall state that the meeting is to be held for the purpose of (*a*) considering the appointment of a Chairman, and (*b*) electing one member or two members as the members present at the meeting may determine, to be the vice-chairman or vice-chairmen of the district board.

(*b*) The notice to attend the meeting to be held in the year 1885 shall also state that at the close of the meeting the District Magistrate will, at the place of the meeting, determine by lot what elected members of each local board, to the number in each year of one-third of the whole number of such members, shall retire on the thirty-first of March in the year 1886, in the year 1887, and in the year 1888, respectively.

Casual vacancies in the office of Chairman.
Notification No. $\frac{1457}{\text{IX-79}}$, dated 18th November, 1884.

THE following rules have been made by Government under clauses (*c*) and (*n*) of section 47 of the Act, as to the filling of casual vacancies in the office of elected Chairman of a District Board :—

1. When the office of an elected Chairman of a District Board becomes vacant by his death, resignation or removal, or by his becoming incapable of acting, a special meeting of the District Board shall be held, within one month after the occurrence of the vacancy, for the purpose of taking into consideration the appointment of a new Chairman.

2. The District Magistrate shall fix the time and place for holding the meeting, and shall cause notice thereof, and of the purpose for which the meeting is to be held, to be given to the Members of the District Board as nearly as may be in accordance with the rules prescribed for convening special meetings under section 14, sub-section (1), of the Act.

Term of office of appointed Chairman.
Notification No. $\frac{1158}{\text{IX—79}}$, dated 18th November, 1884.

THE following rule has been made under section 16(2) of the Act by Government as to the term of office of appointed Chairmen of District Boards :—

Subject to the direction of section 19, sub-section (4), of the Act, the term of office of a chairman appointed by the Local Government shall, unless in any case the Local Government order otherwise, be three years.

G. O. No. $\frac{3869}{X\text{-}C\text{-}39}$, dated 13th June, 1888.

Commissioners should see that this provision of the law is not overlooked in respect of Magistrates of districts who have been appointed *ex-officio* Chairmen of their respective District Boards. On the expiry of three years the Chairman must be elected or appointed again, and the procedure laid down by section 14 observed.

Term of office of members.

Notification No. $\frac{1459}{IX\text{-}79}$, dated 18th November, 1884.

THE following rules have been made by Government under section 7(1) of the Act respecting the term of office of Members of Local Boards and district boards :—

Term of office of elected Members of Local Boards.

1. Save as in the Act or in these rules provided, the term of office of an elected Member of a Local Board shall be three years.

2. At the close of the thirty-first of March in every year, one-third of the whole number of elected Members of every Local Board shall go out of office.

3. Subject to the direction of section 10, sub-section (3), of the Act, the third to go out shall be the elected members who have been longest in office without re-election.

4. At the close of the special meeting convened in the year 1885 under section 14, sub-section (1), of the Act, for the purpose of taking into consideration the appointment of a Chairman of the District Board, the District Magistrate shall determine by lot what elected Members of each Local Board, to the number in each year of one-third of the whole number of such members, shall retire on the thirty-first of March in the year 1886, in the year 1887, and in the year 1888, respectively.

Term of office of nominated Members of Local Boards.

5. Save as in the Act or in the next succeeding rule provided, the term of office of a nominated member of a local board shall be three years.

6. If there is one nominated member of the first local board established for a sub-district, he shall retire on the thirty-first of March, 1888 ; if there are two nominated Members of such Board, one of them shall retire on the thirty-first of March, 1887, and the

other on the thirty-first of March, 1888; if there are three nominated members of such board, one of them shall retire on the thirty-first of March, 1886, another on the thirty-first of March, 1887, and the third on the thirty-first of March, 1888; and if there are four nominated Members of such Board, one of them shall retire on the thirty-first of March, 1886, another on the thirty-first of March, 1887, and the third and fourth on the thirty-first of March, 1888.

Term of office of elected Members of District Boards.

7. Save as in the Act provided, the term of office of an elected Member of a District Board shall be the residue of his term of office as a Member of the Local Board by which he was elected, or, when a notification has been issued under section 6, sub-section (3), the time which may elapse between the date of his election and the date on which the rescission of the direction issued under sub-section (2) of that section may take effect.

Term of office of appointed Members of District Boards.

8. Save as in the Act provided, the term of office of an appointed Member of a District Board shall be the residue of his term of office as a nominated Member of the Local Board which he was appointed to represent, or, when a notification has been issued under section 6, sub-section (3), the time which may elapse between the date of his appointment and the date on which the rescission of the direction issued under sub-section (2) of that section may take effect.

Casual vacancies among elected members.

Notification No. $\frac{1460}{IX\text{-}79}$, dated 18th November, 1884.

THE following rules have been made under section 10 (1) of the Act by Government under clause (*a*) of section 47 of the Act as to the filling of casual vacancies among elected Members of Local Boards :—

1. When the place of an elected Member of a Local Board becomes vacant by his resignation, removal or death, or by the avoidance of his election, or by his refusal to accept office, it shall, unless in any case the Local Government direct that it be left unfilled, be filled by the Local Board, at a meeting out of qualified persons within six weeks after the occurrence of the vacancy or within such further period as the District Magistrate may by order allow.

2. The meeting may be either ordinary or special; but if it be proposed to fill the place at an ordinary meeting, the notice to attend that meeting shall state particulars as to the vacancy which has occurred and the intention of filling it at the meeting.

Convening of meetings.
Notification No. $\frac{1461}{IX.-79}$, dated 18th November, 1884.

THE following rules have been made by Government under clause (c) of section 47 of the North-Western Provinces and Oudh Local Boards Act, 1883, as to the mode of convening ordinary and special meetings respectively, the notice to be given of such meetings, and the business that may be transacted at ordinary and special meetings respectively :—

Time and mode of convening and notifying ordinary and special meetings of Boards.

1. The time for holding meetings of a Local Board shall be so fixed as to render it generally convenient for such Members of the Local Board as are also Members of the District Board to attend those meetings as well as the ordinary meetings of the District Board,

and the time for holding special meetings of the District Board shall, as far as possible, be so fixed as not to preclude Members of the District Board from attending those meetings as well as the meetings of the Local Board of which they are members.

2. (a) Seven days at least before an ordinary or a special meeting of a Local Board or a District Board, a notice to attend the meeting, signed by a secretary or, in his absence, by the Chairman or a Member, and setting forth the place, the day and the hour of the meeting, shall be served on every Member of the Board.

(b) Save as provided by any rule made under the Act, the notice to attend an ordinary meeting need not state the business proposed to be transacted thereat.

(c) The notice to attend a special meeting shall specify the business proposed to be transacted thereat.

(d) Nothing in this rule applies to any special meeting convened for the purpose of taking into consideration the appointment of a Chairman of a District Board.

Business to be transacted at ordinary and special meetings respectively.

3. Any business which may be transacted at an ordinary meeting may be transacted at a special meeting :

Provided that, if any rule made under the Act require that the notice to attend an ordinary meeting shall state the nature of any particular business to be transacted thereat, such business shall not be transacted at a special meeting, unless its nature has been stated in the notice to attend the special meeting.

4. No business which is required by the Act or by the rules made thereunder to be transacted at a special meeting shall be so transacted unless it has been specified in the notice served under rule 2 of these rules.

5. (*a*) Any proposal for increasing the salary of any officer or servant employed by a District Board, or for creating any new office at a cost exceeding ten rupees a month, may be considered by the district board at the special meeting held annually for the purpose of settling the estimates of income and expenditure for the year next ensuing.

(*b*) Without the previous sanction of the District Magistrate, no such proposal shall be considered at any other meeting.

(*c*) If the District Magistrate sanction the consideration of any such proposal at any other meeting he may direct that the meeting shall be a special meeting.

(*d*) If the District Magistrate do not so direct, the proposal may be considered at an ordinary meeting,

but the notice to attend that meeting shall state particulars of the proposal and the intention of considering it at the meeting.

Copies of rules under section 33—how granted.

Notification No. $\frac{1462}{IX\text{-}79}$, dated 18th November, 1884.

THE following rules have been made by Government under clause (*n*) of section 47 of the Act regarding the inspection and the granting of copies of rules made under section 33 of the Act:—

1. A book containing every rule for the time being in force under section 33 shall be kept by the secretary, and shall be open to the inspection of any person without payment at any time during the ordinary hours of business.

2. A copy of any such rule shall, on the application of any person, be granted by the Secretary on payment of the sum that, under the rules for the time being in force, would be payable in the office of the District Magistrate for a copy of equal length in the same character.

Duties of Civil Surgeon as health officer.

Notification No. $\frac{1463}{IX\text{-}79}$, dated 18th November, 1884.

THE following rules have been made by Government under clause (*n*) of section 47 of the Act, for the more effectual execution of the Act in matters affecting the public health:—

1. The Civil Surgeon or other principal medical officer of each district shall be the medical officer of health of the District Board, and it shall be his duty—

(*a*) to attend the meetings of the board as often as may be and whenever he is directed by the District Magistrate, to do so;

(*b*) of his own notion, or whenever directed by the District Magistrate to do so, to inspect any place over which the board has authority, and report to the board as to the sanitary condition of the place, and as to the measures, if any, that should, in his opinion, be taken to render the place less noxious to the public health; and,

(*c*) generally to advise the board in all matters relating to sanitation, and to bring to the notice of the board anything defective in its sanitary arrangements.*

Joint committees.
Notification No. $\frac{1464}{IX-79}$, dated 18th November, 1884.

THE following rules have been made by Government under clause (*n*) of section 47 of the Act, for the guidance of joint committees appointed under section 27, sub-section (1) of the Act:—

1. A joint committee may meet and adjourn as it thinks proper.

2. The quorum of a joint committee shall consist (*a*) of such number of members as may have been prescribed by the board or authorities that appointed the committee, or, if no number has been so prescribed, of one-third of the whole number of members of the committee, and (*b*) of at least one member of each of the boards or authorities by which the committee was appointed.

3. If a chairman has not been appointed by the boards or authorities that appointed the joint committee, the committee may elect one of its members to be chairman of its meetings.

4. If when any meeting is held, the office of chairman is vacant, or the chairman is absent, the members present shall elect one of their number to be chairman of the meeting.

5. Every question at a meeting shall be determined by a majority of votes of the members present and voting on that question.

6. In case of an equal division of votes, the chairman of the meeting shall have a second or casting vote.

Committees. Appointment of—by District Boards.
Notification No. $\frac{1465}{IX-79}$, dated 18th November, 1884.

THE following rules have been made by Government under clause (*d*) of section 47 of the Act, respecting the appointment of committees by District Boards and Local Boards:—

1. Every district board, and, with the previous sanction of the District Board, every Local Board may from time to time appoint out of its own body, for any period not exceeding one year, such and so many committees, either of a general or special nature, and consisting of such and so many persons as it thinks fit, for any purposes which, in the opinion of the board, would be better regulated and managed by means of such committees.

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* "The position the Civil Surgeon occupies is practically that of an inspecting officer, representing the general administration of the district in the Medical and Sanitation Departments. * * * When a Civil Surgeon has any suggestion or advice to offer to a board, otherwise than at a public meeting, or when correspondence follows discussion at a meeting, he should place himself, demi-officially or officially, in communication with the chairman."—G. O. No. $\frac{1420}{IX.-137}$, dated 13th November, 1884.

2. The board shall define the duties of every such committee either by resolution recorded under section 32 of the Act or by rules made under section 33.

3. The proceedings of every such committee shall be submitted to the board for its approval.

4. The board may at any time dissolve any such committee.

Construction of rules framed under the Act.
Notification No. $\frac{1466}{\text{IX-79}}$, dated 18th November, 1884.

THE following rules are to be read as applying to all rules that have been or hereafter may be made by the Lieutenant-Governor and Chief Commissioner under the North-Western Provinces and Oudh Local Boards Act, 1883 :—

Time.

1. (*a*) Where by any rule any limited time from or after any date or event is appointed or allowed for the doing of any act or the taking of any proceeding, then in the computation of that limited time the same shall be taken as exclusive of the day of that date or of the happening of that event, and as commencing at the beginning of the next following day ; and the act or proceeding shall be done or taken at the latest on the last day of the limited time as so computed, unless the last day is a close holiday, in which case any act or proceeding shall be considered as done or taken in due time if it is done or taken on the next office day afterwards.

(*b*) Where by any rule any act or proceeding is required or allowed to be done or taken on a certain day, then if that day happens to be a close holiday, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next office day afterwards.

(*c*) Where by any rule any act or proceeding is required or allowed to be done or taken within any specified time, close holidays shall not be reckoned in the computation of such time.

(*d*) "Close holiday" means a day observed as a close holiday in the office of the Collector of the district and "office day" means a day on which that office is open.

Notices.

2. (*a*) Any notice or other document required by any rule to be served on any person may be served by delivering the same to, or at the residence of, that person, or by sending it by post in a cover addressed to him.

(*b*) If such notice or other document be served by post, it shall be deemed to have been served at the time when the cover

containing the same would be delivered in the ordinary course of post, and in proving such service it shall be sufficient to prove that the notice or other document was properly addressed and put into the post.

(*c*) Any notice, copy or other document required by any rule to be fixed upon any building or in any locality shall, as the case may be, be fixed up in some conspicuous place on or near an outer door of the building or in some conspicuous place in the locality.

Elections. Reporting result of—.
No. $\frac{1640}{IX\text{-}202\text{-}50}$, dated 16th December, 1884.

As soon as possible after the elections of Members of Local Boards and Chairmen, a report should be submitted to Government, through the Commissioner of the Division, in the annexed form; the result of the elections, together with the names of the several Members and Chairmen, for notification under section 23, Act XIV of 1883.

Statement showing the constitution of Local Boards under Act XIV. of 1883 *for the district of*

Division.	District.	Tahsil or sub-district.	Number of registered electors.	Number of electors who voted.	Number of elected members.	Names of elected members.	Rank, designation, or occupation of elected members.	Names of members appointed by Government.	Rank, designation or occupation of appointed members.	Name of Chairman elected by the Board.	Remarks.

Inspectors of Schools. Position of—in regard to Boards.
G. O. No. $\frac{1418}{IX\text{-}138}$, dated 13th November, 1884.

Sections 31 and 32, respectively, of the Act provide that "the Inspector of Schools of the circle shall be entitled to attend any meeting of the board and to address the board on any matter affecting * * public instruction." The object of this provision is not to sever the connection that has hitherto existed between district committees on the one hand, and the inspecting staff of the Educational Department on the other; but to place the latter in a position where they will be better able than before to invite the attention of boards to educational requirements. The Inspector is expected to co-operate cordially and effectively with district boards in all educational matters.

Should an Inspector have occasion to offer any suggestion or advice to a board, otherwise than at a public meeting, he should place himself, demi-officially or officially, in communication with the chairman.

Secretary. Appointment of a—.
D. O. dated 23rd April, 1885.

If in any district it is found that the Collector cannot arrange for the efficient conduct of the Secretary's work without the assistance of a member of the district staff, in addition to the tahsíldárs, who will all be members of the district board, the Lieutenant-Governor will be prepared to consider any recommendation in favour of the appointment of a Deputy Collector or Assistant Collector, to be a Member of a Local Board, by name or by virtue of office, as may be most convenient. Such recommendations should only be submitted by Commissioners when they have satisfied themselves that an appointment of the kind is essential to the continued efficiency of district administration.

Register of Members.
G. O. No. $\frac{2917}{X\text{-}559}$, dated 7th June, 1886.

A register—corrected on the occurrence of any casual vacancy—of the dates on which each member retires from each Local or District Board should be kept up by District Officers in order to determine retirements by rotation under the provisions of the Act.

CHAPTER II.

THE FINANCES AND POWERS OF BOARDS.

Correspondence. Channel of—.
Notification No. $\frac{1049}{IX-202}$, dated 18th May, 1885.

THE following rules have been made by Government under section 47, clause (*h*) of the Act:—

1. All correspondence of Local and District Boards with the Local Government, or with the Commissioner of the Division, or with the Head of a Department, or with any officer subordinate to, or under the general control and direction of, the District Magistrate;

and all notices submitted by members under section 8 and by chairmen under section 17, sub-section (1), of their intention to resign office;

and all other representations addressed to the Local Government, except objections and suggestions made under section 48, with respect to draft rules,

shall pass through the office of the District Magistrate.

NOTE.—Where the District Magistrate is also Chairman of the Board, his countersignature, as Magistrate, of the board's letter will suffice.

2. Correspondence between boards and the Local Government will be transmitted by the District Magistrate to the Secretary to Government through the office of the Commissioner of the Division.

Dispensaries. Grants-in-aid to—.
Resolution No. $\frac{3863}{X-8}$, dated 30th July, 1886.

IN issuing the subjoined rules it was said that the rules under which grants-in-aid are given by the Government towards the support of Civil Hospitals and Dispensaries in the North-Western Provinces dated back to 1864. The practice in Oudh had been somewhat different, but the main principle underlying the system in both Provinces was identical. That principle is, that before State assistance can be claimed, a local guarantee shall be given, indicating on the part of the people concerned a distinct desire for medical aid. In the North-Western Provinces such local guarantee has always taken the form of private subscriptions; while in Oudh it was frequently allowed to be made up by allotments from Local Funds.

The orders of 1864 sanctioned, in the case of the highest class of dispensary, under the condition of a local guarantee of Rs. 840 per annum, the disbursement from public funds (the distinction between Provincial and Local Funds had not at that time been formulated) of the cost of what may be termed the professional portion of the establishment—the Assistant-Surgeon, compounder

and dresser: and in the case of the lowest class (under a guarantee of Rs. 300 per annum) the pay of the Hospital Assistant or Native Doctor in charge. In each case the Government further became responsible for the supply of European medicines. The system of 1864 contemplated, in all, four classes of dispensaries: and the guarantee required for each varied in proportion to the aid accorded by the State.

It was added that there was no intention on the part of the Government to depart in any essential from the system of 1864, but that recent administrative changes required the revision of the orders. The passing of the Local Boards Act XIV of 1883, not to mention previous Acts affecting local rates; the disappearance of the old dispensary committees, which were merged in the larger body of the District Board; the amalgamation of Oudh with the North-Western Provinces; the altered status of medical employés; the simplified classification of dispensaries; the enormously increased demand for medical aid—these were all reasons, among others, why some amendments were required. It had also become necessary to arrange, as a matter of account, for the proper utilisation of certain surplus funds (known as cash balances) which were held at the credit of the old dispensary committees up to the introduction of the Local Self-Government scheme, and which had now been replaced under certain conditions at the disposal of boards.

Rules regulating grants to Civil Hospitals and Dispensaries under District Boards.

1. Civil Hospitals and Dispensaries under District Boards are of two classes:—

(I) 1st class, *i.e.*, those in charge of an Assistant Surgeon;*

(II) 2nd class, *i.e.*, those in charge of a Hospital Assistant or Native Doctor.

2. The circumstances under which a Hospital or Dispensary may be established are based on the following considerations:—

(*a*) The needs of the locality: arising from unhealthiness, isolation, density of population, &c. The initiative rests with the district board.

(*b*) A desire on the part of the inhabitants for medical aid: to be evinced (1) by the erection and maintenance of Hospital or Dispensary buildings, and (2) by raising and guaranteeing subscriptions which, along with the interest on funded securities, grants from municipalities, &c., will make up an annual minimum income of Rs. 840

* There are a few instances where, for special reasons, 1st class Dispensaries are in charge of Hospital Assistants.

for each 1st class hospital, and Rs. 300 for each 2nd class hospital. The money thus raised constitutes the local guarantee, hereinafter referred to.

3. On condition of the fulfilment of these terms, the Government will annually sanction, in the dispensary budget of each District Board, a sum of money (from the district fund constituted by Act XIV, 1883), sufficient to meet the following items of charge:—

For each 1st class Hospital—

(*a*) pay of Assistant Surgeon;

(*b*) pay of compounder;

(*c*) pay of dresser;

(*d*) fixed district grant for European medicines and instruments: to be calculated *per district.*

(Registers and forms will be supplied on indent by the Superintendent, Government Press.)

For each 2nd class Hospital—

(*e*) pay of Hospital Assistant or Native Doctor.

The assignment will be fixed in accordance with the grades of the officials in charge at the time the budget is submitted. In the event of transfers of officials of different grades during the year, corresponding transfers in the district budget grants will be made. In the event of unanticipated promotions taking place during the year, an additional grant will be made. On the opening of a new Dispensary, the fixed district grant for European medicines will be increased by a sum to be specially determined in each case.

4. The fixed charges specified above having been arranged for from the public money (known as the district fund) all other expenditure* will be met from the private money (known as the local guarantee): and in the event of this guarantee not being worked up to, it will be open to the Government to withdraw sanction to the assignment from the district fund.

5. Cash balances at credit of District Boards will be calculated up to 31st December, 1885, by an account made up for each district starting with the credit balance of the dispensary fund on the introduction of Act XIV of 1883, and showing receipts and expenditure with cash balance at the close of each succeeding year. The final cash balance claimable on the 31st December, 1885, will then be determined by deducting any excess grants made by Government to each district over and above the charges for which it is liable under the arrangement of 1864—*i.e.*, the pay of superior establishment and the cost of European medicines.

* See *Department V* of the Manual of Government Orders.

6. In future all cash balances or savings of budget grants (except such as are derived from the fixed grants made from public funds) and all excess subscriptions, &c., (*i.e.*, the local guarantee) realised during the year on account of the district dispensaries, will be carried forward as assets of the District Board's dispensary reserve. On notice being given at the time of the submission of the budget that any portion of the cash balances is required to be included in the budget grant, in addition to the normal allotment for the next year, the Government will, as far as circumstances permit, make an extra grant. Although the dispensary budget of each district will remain part of the District Board's budget, a separate ledger account of all transactions connected with the dispensaries will be kept up in the board's office and in the office of the Civil Surgeon; and a copy of this annual account will be submitted to the Inspector-General of Civil Hospitals along with the annual papers after the 31st December of each year, who will report to Government the amount of cash balance at credit in the case of each District Board.

Litigation.
Notification No. $\frac{4615}{X.-19}$, dated 20th September, 1886.

THE following rules have been made by Government under clause (*g*), section 47 of the Act for the guidance of District Boards in respect of suits and other proceedings in Civil Courts:—

1. Whenever a district board may consider it necessary that a suit should be instituted on its behalf, the secretary to the board shall draw up a report showing—

(*a*) the circumstances which have rendered the institution of such suit necessary;

(*b*) the relief sought for;

(*c*) the steps taken to obtain satisfaction from, and any objections or excuses made by, the defendant.

2. This report shall be submitted to the District Board (or the committee of the district board appointed for the consideration and disposal of such business as the suit may be connected with), and, when approved of, shall be forwarded with copies of all documents on which the claim is based or by which it may be furthered, to the Commissioner of the Division.

3. The Commissioner may either decline to sanction the institution, recording his reasons for so doing, or—if he considers the suit should be instituted—forward the papers to the Legal Remembrancer, who will then deal with the case as he would with similar Government cases received by him from the Commissioner.

4. Whenever notice of an impending suit is given to a District Board, the secretary shall collect and forthwith submit all the information he can procure in connection with the suit, to the Legal Remembrancer direct, for legal opinion.

5. The opinion furnished by the Legal Remembrancer shall be laid before the district board (or the committee of the District Board mentioned in rule 2) at the first meeting held after its receipt. The board shall then consider whether the claim advanced shall be satisfied, a compromise effected, or a suit awaited or defended in due course.

6. The decision arrived at by the District Board or the committee aforesaid shall be submitted to the Commissioner. If the decision of the board or the committee be in favour of the suit being defended, and the Commissioner approve the same, the Commissioner shall forward the decision of the board or the committee to the Legal Remembrancer. If the Commissioner disapprove, he shall forward the case with his reasons for the orders of the Local Government.

7. Upon the plaint being filed, the secretary of the board shall furnish the Legal Remembrancer with the copy served on the board, and the Legal Remembrancer will then deal with the suit as he would with any other case entrusted to him for defence on behalf of Government.

8. All vernacular papers which may have to be sent into the Legal Remembrancer must be accompanied by a translation.

Medical institutions. Position of—in respect to Government Medical Store Depot.
No. $\frac{709}{\text{XII-321-2}}$, dated 28th May, 1885.

CIVIL hospitals and dispensaries under local control stand to Government medical store depôts in the same relation as they would to any private firm with which they may have transactions; and when once an article is received from a depôt it may be repaired on payment at the depôt, but will on no account be taken into Government stores.

Postage. Payment of—on District Board's correspondence.
G. O. No. 1332, dated 12th March, 1887.

As the Government of India have decided that the correspondence of District Boards is not privileged to pass free of charge along district dâk lines, it will be necessary to stamp such correspondence with ordinary (non-official) stamps.

Increased allotments will be made, where necessary, to the boards to defray this charge. All practicable measures of economy, however, should be adopted in regard to the transmission of correspondence under this rule.

Poor-houses and nursery gardens. Maintenance of—
G. O. No. 359, dated 6th December, 1882.

IF sufficient local support is forthcoming for the establishment and maintenance of a poor-house or nursery garden in any district or town, there is no objection to a District Board contributing, at its discretion, towards its support, from the funds at the board's disposal. But there should be no such separate head of account in the public (Local) accounts.

Printing of District Board's work.
G. O. No. 439, dated 14th September, 1883.

THE Superintendent of the Government Press at Allahabad should be referred to before the printing of the forms and returns of District Boards is given to private presses—unless boards are prepared to meet the cost from the money now at their disposal.

Schools. Countersignature of grant-in-aid bill of aided—.
No. 398, dated 8th August, 1883.

THE Chairman or Secretary of the Board should countersign bills (in accordance with the grant-in-aid budget passed by Government) for aided schools of all the classes under their general control.

Schools. Control of zila—.
No. $\frac{1824}{IX.-7}$, dated 3rd August, 1885.

THE cost of zila schools is, for reasons connected with the distribution and adjustment of the Provincial finances, charged against the Local Funds primarily assigned out of the 12 per cent. local cess to the District Boards. The charges for these schools are, therefore, shown in the educational budgets of the District Boards, and they are disbursed under orders signed by the Presidents of the Boards. This arrangement must, for the financial reason indicated above, be maintained. But the functions of the boards in respect to the schools are those of official visitors, and are confined to visiting, inspecting, and reporting to the Department of Education upon the schools, the direct management and control of which rest with that Department. In these circumstances it is inadvisable that the budget arrangements above referred to should interfere with the Department's control over the schools; and charges connected with the schools, which are presented under the signature of the circle Inspector of Schools, should be at once passed by the president of the board concerned, and disbursed up to the amount of the allotment made for the school in the board's budget. The check and sanction of the Inspector for all disbursements will be considered sufficient; and it will be for the Director of Public Instruction to arrange that the Inspector's duties in this respect are carried out, and that all charges made against the budget allotment are duly and fully reported for record by the board. Any increased expenditure which may be found necessary in connection with the zila school will, when sanctioned, be met by a corresponding increase to the board's allotment: so that the general financial position of the board will in no way be affected by this change of system. In regard to receipts, no orders are called for: these will continue to be dealt with as hitherto, and to be regarded as an item of the district fund assets. It is hoped that by these arrangements the interests of this important class of schools will be fully protected; and that while the District Boards will continue to visit, inspect, and report the management and control over the schools by the Educational Department will be more effectually exercised.

Deputy Inspectors of Schools. Bills of—.
No. 335, dated 22nd June, 1883.

As inspection charges under the head of "Education" have not yet been made over to District Boards (*vide* G. O. Nos. 278-79, dated 16th May, 1883), the salary—and contingent and travelling allowance bills—of Deputy and Sub-Deputy Inspectors and their establishments should be passed by the Inspectors of Circles as hitherto, pending further orders.

Stationery. Supply of—to Boards.
No. $\frac{305}{IX\text{-}107}$, dated 22nd March, 1885.

DISTRICT Boards will be supplied with stationery upon indent (to be forwarded by district officers under the provisions of Circular No. 57, dated the 21st December, 1882) in the usual form. The cost will be adjusted by the Accountant-General against Provincial revenues.

Wells. Disposal of ruined—
No. $\frac{2194}{X\text{-}418}$, dated 2nd April, 1888.

THE subjoined recommendations of the Sanitary Commissioner were brought to the notice of District Boards, and they were asked to give effect to them to the extent of the means and influence at their command :—

Extract from the general remarks, section X, pages 58—59, *on the Annual Report of the Sanitary Commissioner of the North-Western Provinces and Oudh, for the year ending* 31*st December*, 1886.

The quality of the water-supply of villages varies greatly ; but the variation is only in the degree of its impurity. Towards its improvement much might be done by the influence of the district authorities. The improvement of the wells is a definite sanitary object, and is within the available means of the people. The majority of the villages are over-supplied with wells. This has partly arisen from the desire of persons with spare money to enhance their local reputation for piety or charity, or to perpetuate their memories, by building wells. When these people die, their wells are neglected and fall into ruin. Yet, to save themselves a little trouble, people living in the neighbourhood of these ruined and uncleaned wells, draw the water they require for domestic use from them, so long as they continue to yield any. It would be a great advance in village sanitary improvement if all of those uncared-for ruined wells were closed, and one or two, or more, according to the size of the village, were selected for the exclusive use of the inhabitants. The selected wells could be put into thorough order, and the ground about their platforms levelled and kept clean. There is, of course, the caste difficulty to be overcome ; but I have repeatedly seen that where there was but one good well in a village all drew water from it, without the caste question being raised. The continual change of the water in such a well, resulting from its being in constant use, would secure its being always fresh. The water drawn from wells little used, as they are liable to be when numerous, is often unwholesome and sometimes dangerous.

Extract from paragraph 14 *of the Government Review of the Annual Report of the Sanitation Department for the year ending* 31*st December*, 1886.

14. In section X you have recorded some remarks on village sanitation. As regards drainage, you remark that no general system can be said to exist, or, in fact, is practicable, and that the subject is a very difficult one. As to water-supply, you make the suggestion that the uncared-for ruined wells which are so often found in towns and villages might, with great benefit to public health, be closed up, and one or two selected for public use and put good in repair. Difficulties of ownership as well as of caste and association stand in the way of this proposal ; nor is the Government in the position, nor armed with the powers, to give authoritative effect to it. But it will be brought to the notice of District Boards as a policy which may be advantageously promoted to the extent of the means and influence at their command.

Functions of Boards with reference to certain Departments.
Resolution No. $\frac{2136}{IX.-120}$, dated 26th October, 1885.

THE Resolution quoted in the margin gave the following summary of the functions of the District Boards as settled up to the date of the issue of the Resolution:—

I.—EDUCATION.

(*a*) All schools up to and inclusive of the zila school are "local schools," except institutions specially exempted.

(*b*) As regards zila schools, the functions of the District Board are those of official visitors, and are confined to visiting, inspecting, and reporting. In all other matters the authority of the Director of Public Instruction is paramount.

(*c*) All other local schools will—subject to rules issued, or to be issued, in regard to appointments requiring professional skill, and to such other rules as may be found necessary or expedient—be under the control of the board.

(*d*) Aided schools corresponding in status to the local schools above referred to, except such as have been specially exempted, are under the general supervision of the board, and grants-in-aid to such will ordinarily be made after reference to the board.

(*e*) The district inspecting staff (Deputy and Sub-Deputy Inspectors) will be regarded as part of the local educational establishment; but these officers will be subject in matters of status and discipline to the Director of Public Instruction, and they will correspond direct with the superior officers of the Department on the matters specified in Circular No. 36, dated 26th September, 1883.

(*f*) In all tuitional matters—that is, in all matters connected with the direction of studies and examination of results—the orders of the Director of Public Instruction will be final.

(*g*) The board will be bound to furnish such reports and returns as the Director of Public Instruction may for departmental or other purposes require.

(*h*) No schools (except those of the *halkabandi* class) shall be opened or closed without reference to the departmental authorities.

(*i*) Inter-municipal schools, not being purely municipal institutions, will ordinarily be under the control of the district board.

II.—Medical.

(*a*) All medical and sanitary institutions, except such as are specially exempted, will be regarded as "local" institutions.

(*b*) As such, they will be under the control of the District Board, administratively and financially: subject to such rules (as to professional qualifications or other matters) as have been or may hereafter be issued by the Government.

(*c*) Pending further orders, all matters regarding the appointment, transfer, promotion, and dismissal of the following officials will rest, with due advertence to the wishes of boards, with the head of the Department and the Government:—

Assistant Surgeons.
Hospital Assistants.
Native Doctors.
Native Superintendents of Vaccination.
Vaccinators.

(*d*) The board will be bound to furnish such reports and returns as the Inspector-General of Civil Hospitals and Dispensaries may for departmental or other purposes require.

(*e*) No dispensary shall be opened or closed without reference to the head of the Medical Department; and no changes in the strength of the vaccination establishment will be made without the approval of the Superintendent-General.

(*f*) Intra-municipal dispensaries, not being purely municipal institutions, will ordinarily be under the control of the District Board.

III.—Public Works.*

(*a*) The District Board's jurisdiction extends to all local roads and buildings, except such as may be specially reserved for departmental control: also to such Miscellaneous Public Improvements as are of a local character.

(*b*) Local roads include all of the 2nd, 3rd, and 4th class, and certain specified 1st class roads.

(*c*) Local buildings include all educational buildings (except normal schools) up to and inclusive of the zila schools, all medical buildings connected with local medical institutions, all dâk and inspection bungalows on local

* The relations of District Boards to the Department of Public Works have been changed by the orders of 24th December, 1887 (see page 78), and these latter orders are in turn about to be modified in the direction of placing a petty establishment at the disposal of the Boards and allowing them to carry out by their own agency the repairs of certain classes of roads and the construction and repair of buildings costing less than Rs. 1,000.

roads, all work-houses and poor-houses, and all buildings connected with paráos under local control.

(*d*) A normal grant is made to each District Board for the maintenance of the roads and buildings above referred to, and for expenditure on original works.

(*e*) The following conditions are binding on boards in regard to all original works :—

(i) Administrative sanction, when necessary, must be obtained.

(ii) Plans and estimates must be professionally approved.

(iii) Entry must be made in budget.

(iv) Funds must be available.

(*f*) As regards (i) : the District Board will deal finally with works not costing more than Rs 1,000; the administrative sanction of the Commissioner will be requisite for all proposals estimated to cost more than Rs. 1,000, and not more than Rs. 10,000 ; while for all works over Rs. 10,000 the administrative sanction of Government will be an essential preliminary.

(*g*) As regards (ii) : up to the limit of Rs. 1,000 a district board may accept the opinion of the District Engineer ; for projects not exceeding Rs. 5,000 and Rs. 10,000 the professional approval (which includes scrutiny of proposed rates) of the Executive and the Superintending Engineer respectively will be accepted ; while all projects for works exceeding Rs. 10,000 will be subject to the approval of the Chief Engineer. Projects of over Rs. 1,000 will be submitted by the board for professional approval through the Commissioner of the Division, whose decision on any difference of opinion between a board and its professional adviser in regard to work estimated to exceed Rs. 10,000 will be final. Any other differences will be referred for the orders of Government through the Chief Engineer.

(*h*) As regards agency of execution: the board may select the agency to be employed for the execution of any work the estimated cost of which does not exceed Rs. 5,000. In all other cases the approval of the Public Works Department must be obtained, and the Government may, if it considers this advisable, determine the agency in such cases.

(i) The local public works establishment consists of the District Engineer and his entire staff; and these officials will be regarded as subordinate to the board, subject to any rules that have been or may be issued regarding appointments requiring professional qualifications or other matters. With the consent of the board, the Public Works Department may avail itself of the services of the District Engineer (who will then act in the capacity of a sub-divisional provincial officer); and in such cases credit will be given to the District Board for such proportion of the District Engineer's pay and allowances as may be agreed to.

(j) No existing road or building shall be abolished without the sanction of Government.

IV.—ADMINISTRATION.

No addition from District Funds may be made to salaries paid from Provincial or Imperial Funds without the consent of Government.

It is understood that District Boards will observe and act in accordance with such principles of administration as Government has from time to time laid down in the several departments handed over to local control.

The following records shall be carefully maintained and shall be open to inspection by members :—

(a) Records or minutes of proceedings (in English).

(b) Records of monthly progress reports.

(c) General cash book and such other books of account as may be necessary.

(d) List of establishments in each department under local control.

(e) List of all roads, ferries, and bridges in the district under local control.

(f) List of all buildings in the district under local control.

A general progress report for all departments under local control should be submitted monthly to the committee by the Secretary at the ordinary meeting, and a record of these reports should be kept in a separate volume.

Financial constitution of District Boards.
Resolution No. $\frac{301}{\text{IX-202-51}}$, dated 25th February, 1885.

BY the Resolution cited in the margin the funds at the disposal of District Boards and the charges falling on them were determined :—

* * * * * * *

"2. The first point to be considered is the extent and nature of the administration which will be assigned to District Boards under

the new system. The various clauses of section 24 of the Act explain their powers and general jurisdiction, and the matters that may be administered by District Boards are specified under eleven heads. It is not necessary that all these matters shall be made over in every case to District Boards; and the Local Government is empowered to make and impose from time to time such exceptions and conditions as may seem desirable. But the Lieutenant-Governor and Chief Commissioner intends that, as a general rule, the duties and responsibilities entrusted to the board shall be as large as possible, and that the scheme of transfer shall be as uniform throughout the Provinces as circumstances may admit of. His Honor is therefore prepared to transfer to district boards most of the duties and functions specified in section 24, and the orders now to be issued will supersede, in so far as they modify, all previous instructions on the subject.

" 3. Coming to the detailed clauses of section 24, the first on the list is that of (*a*) *roads and communications.* An elaborate classification of roads, as Provincial and Local, has been arranged and published (*vide* Public Works Department Resolution No. C. 1733B.R., dated 19th April, 1883, and subsequent amendments); and all local roads—with very few exceptions—have been made over to boards. Nothing else is in this respect necessary: the existing arrangements will stand good. Bridges ordinarily follow the classification and control of the roads on which they are situated. Any further details that may be needed by boards in regard to local roads and bridges will be communicated by the Public Works Department, which will be asked to draw up a revised list of communications under local control or at local debit for the information of all concerned.

(*b*) *Planting and preservation of trees.*—Arboricultural operations have, as far as possible, been transferred to boards. All avenues on local roads are under local control. Groves are usually confined to encamping-grounds; and where the latter are under the District Board, the former will also be in the board's charge. The general supervision of arboricultural operations rests with the Director of Land Records and Agriculture, to whom reference should be made in any cases of doubt or difficulty.

(*c*) *Schools, Dispensaries, &c.*—As regards schools of a status below that of the zila school no fresh orders will for the present be issued, though some modifications of existing system of control are under consideration. With respect to zila schools, however, the case is different. In paragraph 32 of their report of January, 1882, the provincial committee suggested exceptional treatment for this class of schools; and in paragraph 19 of Resolution No. 358, dated the 3rd December, 1882, the Government accepted this recommendation. While, therefore, the board's supervising power will be retained—*i.e.*, of visiting, inspecting and reporting—there

will be reserved to the Educational Department authority over the teaching staff, the regulation of studies, the classification of pupils, and other such matters belonging to the organization and special regulation of public instruction.

Grants-in-aid to local schools will be shown in the board's educational budget, but the system at present in force—recommendations by boards to be submitted, through the Educational Department to Government, and the preparation by the Director of Public Instruction of a separate grant-in-aid budget—will for the present be retained.

Dispensaries and hospitals are under local control, and will continue so. The powers of boards as to the vaccination staff have been recently revised (*vide* Resolution No. $\frac{312}{\text{IX-78}}$, dated 2nd July, 1884): no further orders are needed on this subject, and the local expenditure will continue to be shown in the budget of each District Board. Boards will continue to deal with questions affecting district sanitation.

Following the details of clause (*c*) it is observed that all *markets, staging-houses, and inspection-houses,* so far as they are of local interest, are already under the control of boards; but any further proposals or suggestions on this portion of the subject will receive favourable consideration.

(*d*) *Wells, tanks* and *water-works* of a public character are situated to a great extent within municipal limits and are under the municipal authorities; but wells on local roads and encamping-grounds will be under the control of the District Boards concerned.

(*e*) *Relief works* need not at present be considered, though the responsibility of boards in connection with these must not be overlooked.

(*f*) As regards *pounds*, the Lieutenant-Governor and Chief Commissioner has decided to limit the interest of District Boards in these, for the present, to the receipt of the surplus accruing under section 18 of the Cattle Trespass Act.

(*g*) *Ferries.*—Under present arrangements all ferries and boat-bridges, except such as have been reserved for provincial management, are under the general supervision of boards. Under the existing law, ferry proceeds are primarily provincial; but it is open to the Government to direct that all or any part of the proceeds of a ferry transferred to the charge of a District Board shall be paid to the credit of the board's fund. In the case of large ferries connecting important through communications, it will usually be advisable to leave the maintenance to the Public Works Department. The classification at present in force (*vide* Public Works Department Notification No. C.1431B.R., dated 3rd June,

1882) seems a suitable one, and it will form—subject to such modifications as may be found advisable—the basis of the new arrangements. It must, however, be understood that, in the case of all ferries, the management and control of the Civil executive officers of Government will not be interfered with.

(*h*) *Encamping grounds, saráis, and paráos.*—All such as are of a local character—that is, all which are not for military purposes—will be under the jurisdiction of the District Board. In many cases *saráis* and *paráos* are under municipal management, and in a few instances they are administered by the nazúl department; but otherwise the District Board will be in complete control.

(*i*) *Agricultural shows and industrial exhibitions* and (*j*) *maintenance of buildings* call for no comment.

(*k*) This clause, which is a general one, calls for no remark at present; but the Government will be glad to receive any proposals or suggestions that boards may wish to offer on the subject

"4. In statement A appended to this Resolution there is shown, for every district in the Provinces, the liability of the board for each of the classes of duties referred to in the preceding paragraphs. The figures are based on normal average expenditure, so far as this could be ascertained. Amid such a mass of figures (this applies to all the statements) it is not improbable that some errors have crept in: these have only to be pointed out to be corrected. But the results may be accepted as representing approximately the average cost of each of the heads of expenditure which the Lieutenant-Governor and Chief Commissioner has decided to hand over to District Boards. It will be observed that the total amount which would under this system be administered by District Boards amounts to over forty lakhs of rupees: a very large sum, carrying with it a responsibility and an authority much greater than devolved under the previous system on the old committees.

"5. The sphere of the board's duties and the scope of its responsibilities having been sketched in the preceding paragraphs, the next point to be considered is that of ways and means, *i.e.*, the district fund from which the necessary expenditure is to be met. The sections of the Act dealing with this subject are 38 and 39 and (indirectly) 56 to 61.

"6. A leading principle in connection with the subject of local finance is that the estimate of the income to be administered by boards under the new system must be based broadly on present average requirements, and that the general rules as to budget provision, &c., must be adhered to. The duties now to be entrusted to district boards are such as have hitherto, up to a very recent date, devolved on Government officials, assisted by the district

committees. The money available is part of the funds hitherto administered by Government, in the several State departments concerned. It is obvious, therefore, that the income must depend on the duties transferred ; and that the only standard measure of allotments under existing financial circumstances, is that which is given by average present requirements. If, for special grounds, it is considered advisable to go beyond this, extra grants will of course be made to boards from time to time by the Government: such special grants (for Local Public Works) have already been made, for the year 1885-86, to the extent of five lakhs of rupees. But ordinarily income must be limited to the average annual expenditure required to carry on the transferred duties on the scale upon which they have been carried on in the past. Within the limits of its resources—including heads of revenue made over, which may be increased by careful nursing—each District Board will be rendered as independent as possible. But since boards can manipulate expenditure, while they cannot to any great extent manipulate income, and as power to levy taxes is not for the present to be given, income must take the form of transferred revenues supplemented by grants.

"At the same time the financial position of boards will be considerably improved. It will rest with boards to foster and develop such heads of revenue as may be made over, wholly or partially, to their control. They will carry to their credit any balances that may accrue in connection with their Normal Public Works grants for original works and repairs ; savings (in this and other departments) on cost of establishments cannot be treated in this way for the present, as in the great majority of cases the employés are, and will continue to be for some time to come, Government servants who have been transferred to the boards, for whose pay, promotion, leave and pensionary allowances the Government will practically be responsible. Allotments to meet such establishment charges must necessarily at the outset vary yearly, and interchanges between districts on account of such charges will be inevitable : any such interchanges will be duly intimated to boards, which should keep themselves informed of all such changes in their budgets.

"7. The heads under which the income to be administered by boards will practically fall are the following :—

(1) Local rates.
(2) Revenue of transferred services.
(3) Municipal contributions.
(4) Assignments from provincial revenues.

"8. The general question of local rates was fully discussed in 1882, and where the inadequacy of these rates to meet demands that may, under the law, be made upon them has been clearly explained. In statements B (1) and B (2) appended to this Resolu-

tion, the amounts primarily available from local rates for local expenditure are given for each district in the United Provinces. Under section 11, clauses (*a*) and (*b*), of Acts III and IV of 1878 (the Local Rates Acts for the North-Western Provinces and Oudh respectively), the 'further rate' is appropriated, and a proportion of the proceeds is assignable for the prosecution of works of general provincial utility (canals and railways). The balance is the amount ordinarily available for disposal under the terms of the revised clause (*c*), sections 56 and 59 of the Local Boards Act of 1883; but this is supplemented—in the North-Western Provinces, by certain additional items in the permanently-settled districts, and in Oudh by the settlement cesses after deduction of the margin cess. The statements show how the total balance in each district approximately stands. The resultant amount for the United Provinces is about 46¾ lakhs of rupees.

"9. Under the revised clause (*c*) of section 11 the Lieutenant-Governor and Chief Commissioner is empowered to reserve such amount of this balance as he thinks fit for certain purposes; and under section 40 (1) His Honor is authorised to debit the district fund with certain items of expenditure. The reservations and charges which, after full consideration, the Lieutenant-Governor and Chief Commissioner has decided to make will be fully explained; and the whole available balance of the local rates will then be allotted to the district fund. This will form the first item alluded to above in the income of boards under the new system, and it will represent the allotment referred to in clause (*b*), section 38, Act XIV of 1883.

"10. Regarding the amounts (*a*) to be charged to the fund and (*b*) to be reserved, the sections dealing with this subject are 40 (1) and revised clause (*c*) under sections 56 and 59 respectively. It is true that under section 40 (1) the deductions for such purposes as audit charges and expenditure on the provincial departments specified are debitable to the general district fund; but in working out the details of the scheme it will be convenient to write the debit off against item (1) of that fund, *viz.*, the balance of local rates.

"11. Taking first the 'reserved' items referred to in sections 56 and 59, it will be observed that for the North-Western Provinces these are (1) rural (*i.e.*, village and road) police, (2) district post, (3) lunatic asylums, and (4) registration of traffic, while in Oudh only items (3) and (4) occur. As regards item (1), the system prevalent in the North-Western Provinces does not extend to Oudh, where, under the present system, there is no general chaukidári fund. Item (2) is met, in Oudh, from the settlement as distinguished from the statutory cesses, with which latter alone Act IV of 1878 deals; it will accordingly be charged against the combined surplus. Items (3) and (4) are common to both Provinces. Under the fifth head, 'other matters tending to promote the wel-

fare of the district,' no reserves will for the present be made. Details of these 'reserved' items are given in Statement C appended to this Resolution; and it is believed that the amounts given under *rural police* (North-Western Provinces), *district dâk* (North-Western Provinces and Oudh), *lunatic asylums* (North-Western Provinces and Oudh), *traffic registration* (North-Western Provinces and Oudh), may be accepted as normal charges on account of these heads of expenditure. The total for both provinces is 24¼ lakhs of rupees; but of this by far the greater portion (Rs. 21,60,530) represents expenditure on rural police in the North-Western Provinces, a matter in which the district boards are directly interested. The Lieutenant-Governor and Chief Commissioner has decided not to debit to local rates (as the law permits) the cost of lunatic asylums; as boards and local officers have practically no control over the administration of these asylums. The figures in red ink have accordingly been omitted from the total, which stands at Rs. 23,69,600.

"12. Coming next to the charges (which, for convenience, will be termed "deductions") under section 40 (1), the first question is that of audit, with the cost of which the district fund is chargeable. It has not yet been decided what precise system of audit will be adopted in connection with the accounts of District Boards: probably the existing system—modified in some respects, so as to secure simplification—will be continued. The matter is one that appertains to rules to be prescribed under section 47 (*i*), and these rules, as has already been explained, will come under Part III of the general orders of Government in connection with the Act. Meanwhile, no special sum need for the present be set apart for charges under this head.

"13. There remain the Provincial Departments of Education, Sanitation, Vaccination, Medical Relief, and Public Works; and under these heads it is left to the Government to decide what amounts are equitably debitable to the district fund. Of these the three following—*viz.*, (*a*) district dâk, (*b*) lunatic asylums, (*f*) Department of Land Records and Agriculture (*i.e.*, traffic registration, &c.), come under the reservation clause, and have been discussed in the preceding paragraph.

"14. There remain the deductions properly so called, and the first item on the list is that of Education. Under this head there were only included, in the statement originally issued, the two sub-heads of inspection and training. It is obvious that the latter item—training schools—cannot possibly be dealt with locally. Normal schools are at present mostly located at the headquarters of divisions, and the several districts get the advantage of the certificated candidates who are required to pass through these schools prior to obtaining appointments as teachers. As regards inspection, it has been decided that the cost of all Deputy and Sub-Deputy

Inspectors—who are purely local officers—will appear in the district budget; the deduction on this account will therefore be the inspection charges after deducting this cost. No deduction will for the present be made on account of "direction," although such deduction would be essential for a completely accurate account.

"15. In the case of district sanitation (including the repression of unexpected outbreaks of epidemic diseases) the deduction originally proposed was Rs. 15,000. Very recently a large portion of this has been allotted to District Boards for expenditure under their control, a sum of Rs. 4,500 only being kept in the hands of the Surgeon-General as a central reserve. This arrangement will for the present remain in force.

"16. There remain the Departments of Medical Relief and Public Works, in regard to both of which it is open to the Government to make deductions under section 40. In the former such deduction would take the form of the share of cost equitably debitable to district funds for the advantages derived from the supervision exercised by the Surgeon-General and the various Civil Surgeons, by the Sanitary Commissioner and his Deputies, and by the superior vaccination staff; while in the latter it would be on account of the services of the Superintending and Executive Engineers and of the central office of direction. But no such deductions will at present be made, and the subject is only alluded to in connection with the Provincial departments specifically mentioned in section 40 (1). The present charges for Public Works direction and accounts were settled after full consideration, and may be allowed to stand. The item "Commissioners' local offices" is of trifling amount. In regard to leave and pensionary allowances, which seem to fall financially under this general head of deductions, instructions will be issued hereafter.

"17. The total amount of the deductions under section 40 (1) under the various heads specified in Statement D is Rs. 2,21,070.

"18. It is only after making allowance for the reservations and deductions discussed in the preceding paragraphs that the true balance of local rates under clause (*b*) of section 38 is ascertainable, and this amount stands for the united provinces as under :—

(1) after allowing for reservations, at about 23 lakhs :

(2) after also allowing for deductions, at not quite 21 lakhs.

The "liabilities" have been shown in Statement A to amount to over 40 lakhs (Rs. 40,34,690 according to present calculation): that is, nearly double the amount now shown to be available from local rates. The difference must be made up from other sources It is of course open to the Government to transfer bodily—to the debit of Provincial—charges up to this limit, but it is important,

if confusion is to be avoided, to maintain the clear demarcation line between what are known technically as Provincial and Local funds.

"19. It remains to consider the other sources from which this difference is to be adjusted, and under which the revenues of district boards (section 38) fall. It may be mentioned here, in connection with section 24, that there is no such balance as that alluded to in clause (*a*) of section 38—"the balance (if any) of the allotments made for the district under section 11 of the North-Western Provinces Local Rates Act, 1878, or of the Oudh Local Rates Act, 1878, which may be available for expenditure in the district on the day on which the district board comes into existence."

The practically stationary income of local rates is quite inadequate to meet the demands made upon it by the growing needs of the districts. By the time the new boards come into formal existence and full operation, not only will no such balance as that referred to in clause (*a*) be in existence, but there will be a heavy debit balance, to meet which the Government must allot—and has allotted—funds from its general revenues. Subject to these remarks, the general rule will be that boards will start from 1885-86 with a clean balance-sheet, the deficits of past years being wiped out.

"20. Coming next to the items under clauses (*c*) to (*k*) of section 38 [(*b*) has already been discussed], by the medium of which the necessary equilibrium between normal expenditure and income must as far as possible be secured, it will be convenient first to take up the third head of income referred to in paragraph 7—Municipal contributions. These fall under clause (*j*) of section 38, but they really form a distinct source of income. Under the provisions of Act XV of 1883, municipalities have been entirely relieved of responsibility for all police charges other than those connected with watch and ward. In return for this relief, and on the principle of interchange of liability, municipalities have been required to bear a share of the cost of maintaining the intra-municipal schools and dispensaries hitherto supported or aided by Government from subsidized local rates: and this share will, as a convenient financial arrangement, take the form of contributions to the district boards that will now maintain these institutions. In Statement E appended to this Resolution the details of these contributions are given—based on the orders recently passed on the subject of municipal finance. These intra-municipal educational and medical institutions will remain on the books of the district boards, and management will, where necessary, be arranged for by joint committees under section 27 of the Act. The contributions—though practically they will be a constant quantity—are open to revision; and where such revision involves any material change in

any District Board's income, due allowance will be made. The total of these contributions stands for the present at Rs. 1,30,080. In one or two cases it has been decided, for special reasons, to remit for the present the payment, in whole or part, of the contribution : in such cases the District Boards will be credited with a direct grant from Provincial revenues equal to the amount remitted.

"21. It remains to consider clauses (*c*) to (*k*) of section 38. It will be observed that these are all "subject to such exceptions and conditions as the Local Government may from time to time make and impose." It is His Honor's intention to transfer to boards such revenues or portions of revenues under these heads as seem suitable for local administration, and as shall suffice, as as far as possible, to secure equilibrium between income and expenditure. With this object a statement (F) has been drawn up, showing the income of the transferred services which it is proposed to hand over to boards. These fall for the present under six heads, and the total of the heads as shown in the statement is Rs. 4,12,540.

The amounts entered in Statement F are normal : that is, they are average amounts taken from the figures of past years. It is of course open to boards to develope these fluctuating resources, and it is to be hoped that the transfer to local control will result in an appreciable increase, which will be credited to the district fund and form part of the available district income.

"22. It may be noted that the income shown as part of the assets of boards under schools and dispensaries includes interest on the invested accumulations of the old district sub-committees, wherever such exist. These accumulations are the result of savings, legacies, donations, &c. The investments stand approximately as under (*vide* Appendix I) :—

	Rs.
Schools	1,57,500
Dispensaries	4,10,400

The sanction of Government must be obtained before any such investments—which sometimes represented endowments for specific purposes—can be realized in whole or part, and the interest (which is included in Statement F) will ordinarily be wholly devoted to the special class of institution concerned.

"23. It will be observed that ferry fund proceeds do not appear in Statement F. Such portion of them as may be needed to secure, or to assist in securing, equilibrium will probably be made over eventually to boards. It was at first proposed to show this portion in the form of a percentage of the average receipts; but this involved a series of complicated calculations, and as ferry proceeds are based on fixed rates, such a percentage would only have been an "assignment" in another form.

"24. In four cases* only does a comparison of these assets and liabilities result in a surplus to the credit of the district; and in none of these would there be a surplus if the "special" grants made to boards during the last few years for public works of local utility, and all items that might be debited of the boards, were taken into account in the calculation. In all other cases the liabilities exceed the assets, and the total deficit is over 14 lakhs. This must be made up under the fourth and last head—that of assignments from Provincial funds. Such a course is in entire accordance with the instructions of the Government of India on general subject:—"The allotment of lump grants from Provincial revenues should be reserved as much as possible (paragraph 21 of the Resolution of 18th May, 1882) to balance the receipts and expenditure of the local boards." The Lieutenant-Governor and Chief Commissioner has tried, as far as possible, to avoid the system of assignments: certain heads of revenue of a local character have been made over to the boards: but the assignments cannot as yet cease altogether. Statement G shows the assignments that have been made to balance normal expenditure and assets. Any special grants for special purposes, whether direct (as for Public Works) or indirect (as for pensionary and leave allowances) will also take the form of assignments: but these are beyond the scope of normal operations, to which alone the figures in these statements refer.

Aligarh.
Muttra.
Hamírpur.
Allahabad.

25. The "condition" alluded to in section 38 applies practically to the whole district fund, because without the revenue accruing under clauses (*c*) to (*k*) that fund would be inadequate to meet the demands made upon it. Moreover, the general power vested in the Government under clause (*n*) of section 47 includes authority to lay down rules as to the conditions under which the income transferred to boards is to be administered. It must be understood, as an essential principle, that District Boards are bound to observe and act in accordance with the general principles of administration which the Government has from time to time laid drawn in regard to the several departments handed over to local control. The rules framed under Resolution No. VIII of the general series (No. 111, dated the 29th May, 1882) lay down some of the specific conditions that are for the present necessary; although so long as the general principles are kept in view, the Lieutenant-Governor and Chief Commissioner desires to leave as much as possible to the discretion of the boards.

"26. There remain two points which call for remark in connection with the position and powers of District Boards. The first is that of appointments. The sections dealing immediately with this subject are 34 and 35: the former relating to the Secretary, and the latter to other officers and servants.

"27. In regard to the secretaryship, it will usually be found expedient, at the outset, that this office be held by one of the district staff, unless it be found that any one of the ordinary members is qualified for the work and is willing to undertake it.

"28. As regards other officers and servants, there are three questions to be considered: (1) appointment of persons to offices requiring professional skill; (2) appointment of persons to fill vacancies (other than those of the first class) in existing offices; and (3) new appointments. Rules will be laid down in due course regarding the first of these questions. It is obvious that among the offices "requiring professional skill" there will fall several of the more important under the boards; as, *e.g.*, that of the District Engineer; the higher paid educational offices of the tuitional and inspecting staff; the Assistant Surgeon and the Hospital Assistant, and the officials under the Vaccination Department. The heads of departments concerned will be referred to in the first instance; but meantime it may be laid down as a general rule that vacancies in none of the above classes will be filled up without reference to the head of the department. Other vacancies in existing offices may be filled up by boards; but it must be borne in mind that the pay must be sanctioned in each case by the Commissioner of the Division, and the Lieutenant-Governor and Chief Commissioner would prescribe the general principle that standard rates of pay shall not, save on special grounds, be ordinarily exceeded. Finally, in regard to new appointments, proposals should be reported for sanction both to the Commissioner and to the head of the department; and the audit department will not pass increased expenditure, either under (2) or (3), till it has been duly recognized. It will probably be found expedient eventually to frame rules under clause (*n*) of section 47 on these matters.

"29. The second point calling for notice is that of pensions (sections 36 and 37 of the Act). Government servants whose services have been transferred to District Boards will continue to enjoy the full privileges to which they are at present entitled. At the time when District Boards come into existence, the 1st of April, 1885, the majority of their officials will come under the provisions of section 63—that is, they will be Government servants employed under the district committees. Regarding them there will be no difficulty. It would be an unnecessary complication were boards required to contribute to Government on account of the pensionary and leave allowances of such officers. The Government will therefore guarantee these allowances, which will be regarded as a grant by Government towards the District Fund, in addition to the subsidy for current liabilities, and will be treated as such when the time comes for a complete adjustment between Provincial and Local Funds.

"30. Persons appointed by boards will not ordinarily be eligible for pension, nor will the boards be authorized to subscribe for pensionary allowances to them; both because the subscription would only come out of the Provincial allotments, and because the permission might involve a very inconvenient extension of the pension list. Special and exceptional cases can best be considered and decided as they arise."

(*For Statements appended to this Resolution see Appendices.*)

CHAPTER III.

ACCOUNTS AND AUDIT.

Rules for the audit of Civil Accounts.
Notification No. $\frac{3666}{X.-111}$, dated 11th June, 1888.

THE following rules have been made by Government under clause (*i*), section 47, of the Act regarding the audit and accounts of district boards in the North-Western Provinces and Oudh :—

Rules of Accounts and Audit of District Boards.

GENERAL.

1. These rules relate to the accounts of receipts and expenditure under heads other than Public Works.

* * * * * * * *

3. In these rules chairman includes any officer duly authorized by the chairman to act for him, or to whom he has delegated any duties imposed upon him under these rules.

NOTE (1).—This rule is not intended to relieve chairmen of district boards of responsibility; and in regard to the signing of cheques, a duty which it should not very often be necessary to delegate, discrimination must be exercised.

Resolution No. 2279, dated 2nd April, 1887.

4. The District Board will pay all receipts daily into the Government Treasury, and will draw from the Treasury, on cheques signed by the Chairman, all money required for expenditure. The cheque books should remain under lock and key in the personal custody of the Chairman, and a formal receipt should be taken for the number of unused cheques when there is a change in the office of Chairman.

5. Ordinarily no order for the payment of money shall be issued without the sanction of the board; but the Chairman may, in anticipation of the board's sanction to be obtained at the next meeting, disburse—

(*a*) the salaries of fixed establishment;

(*b*) payments for works and repairs that have been sanctioned by the board;

(*c*) sums required for emergent purposes.

ACCOUNTS.

6. The following accounts will be kept by District Boards :—

(1) Cash book, in Form A;
(2) Register of receipts, in Form B;
(3) Ditto expenditure, in Form C;
(4) Ditto cheques issued, in Form D;
(5) Ditto fixed demands (if any), in Form E;
(6) Ditto advances, in Form F;
(7) Monthly classified account, in Form G.
(8) Counterfoil receipt book, in Form H;
(9) Cheque book, in Form I;
(10) Pass book, in Form J.

7. All money received at the board's office will be acknowledged by separate consecutively numbered receipts in counterfoil form, and must be at once entered in the cash book. When money is received at the sub-treasury on behalf of the board, it will be acknowledged in the usual manner; but it will be entered in the cash book only on being brought on the pass book by the Treasury Officer (*vide* rule 16).

8. Every payment into the Treasury must be accompanied by the pass book and the usual *chálan* signed by the Chairman, which must distinctly specify the exact nature of the item as recorded in the board's registers.

9. No cheque shall be issued, save on a bill on which an order for payment has been passed by the Chairman. Each bill paid should be endorsed "Paid by cheque No. , dated ." All bills must be carefully preserved as vouchers, and those which are submitted with the monthly accounts must either be prepared in English or be accompained by a translation in English.

10. When a payment is to be made from a sub-treasury, the cheque must be drawn up as usual and forwarded to the Treasury Officer, who will issue a tahsíli cash order in lieu of it.

11. The salary and contingent bills of the educational and medical institutions will be prepared in the form prescribed for such establishments in Government employ, and they will be signed by the Deputy Inspector of Schools or the head-master of the zila school and the Civil Surgeon respectively, or by such other departmental officers as the head of the department may, after reference to the board, direct.

* *Vide* Appendices.

12. Every payment must be at once entered in the cash book as soon as a cheque for the amount is issued.

13. The register of cheques issued will be posted daily. Columns 6 and 7 are to be posted from the pass book. The register should be closed daily, and the total should be agreed with the total of the register of expenditure both daily and monthly. At the end of the month the amount of any uncashed cheques should be carried on into column 8, and the totals of columns 7 and 8 should correspond with total of column 4.

14. Cheques will be payable at any time within three months from date of issue. A cheque remaining unpaid after the prescribed period will lapse, and the amount will be re-credited in the cash book by deduction from the total expenditure for the month, *viz.*, an entry "Deduct cancelled cheques." The amount will also be deducted by a similar entry in the register of expenditure from the total of the column or columns in which the charge was at first shown. The charge will thus not appear in the monthly accounts. A note should be made against the original entry both in the cash book and the register of expenditure.

15. The transaction should be posted (daily, if possible) from the cash book into the registers of receipts and payments. The amount of the estimated receipts, or the grant under each detailed head, should be entered from the budget at the head of each column, so that the board will be able to ascertain at a glance its exact financial position as regards each head of account.

16. A pass book or account current with the Treasury will be kept by the chairman, and must accompany all remittances to the Treasury. The pass book will be entirely written up by the Treasury establishment. No entry and no alteration or correction of any entry should be made in the pass book by the district board establishment. Every remittance to the Treasury will be acknowledged in the pass book under the initials of the Treasury Officer.

17. The Treasury establishment will also enter in the pass book—

(*a*) the net amount of the allotment ;

(*b*) the receipts at sub-treasuries appertaining to the district board's account ;

(*c*) the cheques paid.

18. The amount of the Government allotment to be entered in the pass book will consist of the sum total of—

(*a*) the sums allotted by the Local Government to the district fund, under the amended section 11 (*d*) of the North-Western Provinces Local Rates Act, 1878, or of the Oudh Local Rates Act, 1878;

(*b*) other sums assigned to the district fund by the Local Government—reduced by the amount of estimated expenditure under Public Works.

19. The pass book must be sent to the Treasury on the first working day of the next month to be written up and formally closed by the Treasury Officer. The entries will be totalled and the balance worked out. The Treasury Officer will certify that the totals agree with the receipts and payments of the Fund as shown in the Treasury accounts. The balance as certified in the pass book will not represent the whole balance of the Fund, but only the balance available for expenditure other than that on Public Works. The Treasury Officer is responsible for seeing that the balance is not overdrawn.

20. The balance at the close of the month must be worked out in the cash book, and the fact of its agreement with the pass book balance certified under the signature of the chairman. All cheques not cashed by the end of the month must be excluded from the monthly accounts.

21. The board may make such arrangements as it thinks fit, subject to the approval of the Commissioner of the Division, for the maintenance and scrutiny of the accounts required by these rules.

MONTHLY ACCOUNTS.

22. Not later than the 6th of each month a classified account of receipts and expenditure in Form G, with salary and travelling allowance bills, but not contingent bills, will be submitted, through the Magistrate of the district, to the Accountant-General. The Treasury Officer will certify on this account that the total payments into and from the Treasury, as shown in the District Board's accounts, agree with those shown in the Treasury accounts.

23. All establishment and travelling allowance bills in original will accompany the monthly account when sent to the Accountant-General. When a cheque has lapsed, the voucher on which it was issued will be retained in the Board's office till a new cheque has been issued and paid, and will be submitted with the accounts of the month in which the charge is finally included. Contingent bills with sub-vouchers* will be sent to the Commissioner for audit, and those relating to arboriculture operations to the Director of Land Records and Agriculture. The bills after being passed by

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* NOTE.—Unless otherwise ordered the instructions contained in Accountant-General's Circular No. 15, dated 24th February, 1882, are to be regarded as applying to District Boards, as to the period sub-vouchers filed with bills are to be retained. (G. O. $\frac{1388\text{-}9}{\text{X-288}}$, dated 18th March, 1886.)

the Commissioner or the Director will be returned by him to the district board for immediate transmission to the Accountant-General's Office, the sub-vouchers being retained by the district board for reference. Disallowances by the auditing officers will be noted on the contingent bills themselves.

AUDIT.

24. Establishment and travelling allowance charges shall be audited by the Accountant-General under the same rules as are applied to expenditure on Government establishments of the same nature: provided that the sanction of the board, or of the Commissioner, in cases coming within their powers of sanction, shall be accepted in the place of Government sanction. When the establishment of the District Engineer is amalgamated with that of the board's office, the joint establishment charges shall be audited by the Accountant-General.

25. At the time of preparation of the pay bill for March in each year, a detailed statement, in duplicate, of the permanent establishment existing on 1st April will be prepared in the form prescribed for Government establishments in the Civil Account Code, and transmitted to the Accountant-General direct not later than 15th April. The return will show actually the establishment as it exists on 1st April; and in preparing it, the instructions contained in rule 3, chapter 4, of the Civil Account Code, should be carefully observed.

26. The Director of Land Records and Agriculture will audit contingent expenditure for arboricultural operations. All other contingent expenditure will be audited by the Commissioner of the Division, who will exercise in this capacity, subject to the general principles governing such matters, the authority which, under the ordinary rules affecting expenditure, vests in the Local Government. The audit of the Accounts Department will, as regards contingent expenditure, be confined to a general review sufficient to ensure that the bills contain no charges for establishment or travelling allowance, and that expenditure is not incurred in excess of available funds. But no gratuity shall be granted by a board to any of its employés without the previous verification and certificate of the Account Department and the sanction of Government.

27. The Account Department will, as far as possible, see that the classification of receipts and charges is correct, and may call for information required to clear up doubtful questions of classification.

28. The account and bill forms to be used by district boards may be obtained on indent direct from the Accountant-General.

Rules for the audit of Public Works Accounts.
Notification No. 7861, dated 26th December, 1886.

THE following rules have been made by Government under clause (*i*), section 47, of the Act regarding the audit and accounts of district boards in matters relating to Public Works :—

Accounts.

Accounts for Public Works under Local control to be audited by the Examiner, Public Works Accounts.

1. District boards will submit the accounts for all outlay incurred by them on Public Works under Local control to the Examiner, Public Works Accounts, for audit, The Examiner will be guided by the ordinary rules for audit as laid down in the Public Works Department Code, and his powers for passing expenditure will be the same as defined in chapter III, section VI, paragraph 108 of that Code.

Examiner, Public Works Accounts, to inspect Local Public Works offices.

2. The Examiner, Public Works Accounts, (or his Deputy) will, in addition to his position as auditor, be charged with the duty of inspecting the District Engineer's offices and accounts. This inspection should be made once a year, or oftener should it be necessary, and the result in each case reported to Government in the Public Works Department.

Detail of accounts for Public Works which are a Local debit under Local control.

3. The following are the rules to be adopted for the accounts to be submitted by district boards for public works under their control which are also a Local debit :—

(*a*) Funds are to be obtained by letters-of-credit only. The letters-of-credit are to be drawn against by Public Works cheques : *vide* Public Works Code, chapter X. The district board should note on the application for a letter-of-credit how much is required for Provincial Works and how much for Local.

(*b*) Application for letters-of-credit are to be made by the Chairmen of district boards to the Examiner of Public Works Accounts in Code Form No. 41D, and in accordance with the instructions given in that form.

(*c*) Credits may be applied for only on account of expenditure duly sanctioned for which funds are provided.

(*d*) The letters-of-credit will be issued in favour of the Chairman of the district board, and will be in force until exhausted. They will be drawn against by District Engineers under the authority and on the responsibility of the district boards.

(e) No disbursement against the letters-of-credits shall be made by any other authority than the District Engineer, for works and services under the control of the district board. Public Works subordinates and other disbursers entrusted by the board with expenditure on its account will be treated as imprest-holders from the District Engineer.

(f) All disbursements by the District Engineer must be sanctioned by the board. Such sanction will be established by enfacement of each voucher—

(i) up to Rs. 50 by the District Engineer, when he is not of higher rank or relative rank than an Upper Subordinate, if he is authorised to enface by the district board; and

(ii) up to Rs. 200 by the District Engineer, when he is an officer of the Engineer establishment or of relative rank, and is authorised to enface by the district board; and

(iii) above those limits by the Chairman or a member duly empowered in this behalf; and

(iv) cheques for such amounts as are within the power of a District Engineer to authorise will only require the signature of the District Engineer; cheques for larger amounts will, as heretofore, require the counter-signature of the Chairman.

Such enfacement, which must be made before and not after payment, will in each case be accepted by the Examiner as sufficient; and it will rest with the district board to decide whether the District Engineer shall be authorised to enface within or up to the prescribed limits. Such decisions should in each case be intimated to the Examiner; and a fresh intimation of the board's decision will be required, whenever the status of the District Engineer undergoes any change. Extracts from minutes of boards directly affecting expenditure should be forwarded to the Examiner as soon as possible after being passed.

(g) For the works under the control of the district board, the District Engineer will keep a cash book (Code Form No. 4) in duplicate, in which every transaction must be neatly recorded in the fullest detail, a serial number being given to every completed entry in the cash book, which must be upheld by a bill or other voucher pertaining to the entry.

(h) The cash book will be written up daily in duplicate; on the last day of the month it will be balanced and the cash counted and certified to by the District

Engineer. If the District Engineer happens to be out on tour at the end of the month, the count must be made by the head clerk ; and the District Engineer should be careful to verify the cash balance immediately on his return to headquarters and should note having done so in the cash book. A certified true copy of the cash book (or in other words the duplicate copy which has been posted simultaneously with the original) with all the vouchers supporting the entries and the usual Treasury Officer's certificate of the undrawn balance of the letter-of-credit will be forwarded to the Examiner, Public Works Accounts, by the District Engineer on the first working day after the close of the month. No other accounts for payments made will be required.

(*i*) The Examiner, on receipt of the cash accounts referred to in rule (*h*), will audit and book the expenditure and render an account in a simple Public Works schedule form to the District Engineer, for submission to the district board, with an audit note of all irregularities with regard to expenditure without or in excess of estimates and appropriations, and an examination statement of all omissions or errors in the accounts. This account will be due to reach the board by the 25th of the month following that during which the papers in clause (*h*) were submitted. That is to say, the accounts for January will be compiled, audited, and returned complete to the Chairman before the 25th March.

(*j*) The Examiner will also furnish a work voucher (Code Form No. 33A) in support of each entry in the monthly account, except for requisition items, the expenditure on which will be detailed on the back of requisition form. This work voucher will be an extract from the register of works which will be maintained in the Examiner's office, and will compare expenditure on a work with an estimate by sub-heads such as "Excavation," "Pucka masonry," and so forth; and as this will be solely gathered from the *data* given on the bills, &c., furnished to the Examiner by the District Engineer, every care must be taken to render the said bills and vouchers clear and complete in respect to "Name of work," "Authority sanctioning estimate," "Allocation of charges by sub-heads," &c., to avoid items being recorded by the Examiner as "Unadjusted expenditure," thus involving references.

(*k*) The salary bill (Code Form No. 21A), travelling allowance bill (Code Form No. 22B), supported by journals (Code Form No. 22A), (each countersigned by the Chairman of the district board, in token of approval of the journeys made during the month by the District Engineer and his staff), will, at the close of the month, be framed and submitted to the Examiner for audit.

(*l*) The Public Works Department forms referred to will be supplied by the Examiner, on application being made to him by the Chairman, District Board.

(*m*) A copy of the cash book and all vouchers, together with whatever other accounts a District Engineer may have to transmit to the Examiner, should be despatched as much as possible at one and the same time with a forwarding docket in the following form : —

District.	*List of documents forming the accounts for the month of district.*		
	Name of documents.	No.	Remarks.
Number ... ... Dated ... ... Forwards to the Examiner, Public Works Accounts, North-Western Provinces and Oudh, the papers as detailed within, forming the accounts of the District Engineer for the month of 188 . Chairman	1. Cash book ... ... 2. Vouchers Nos. i to x ... 3. Treasury officer's certificate. 4. Consolidated receipt ... * 5. Receipt and issues of Tools and Plant, Form 12. * 6. Ballast return, Form 19, * 7. Road metal return, Form 43A. * 8. List of public buildings rented and available, Form 32V. * 9. List of completed items... *10. Materials at site accounts, * *N.B.*—Any of the forms that are blank may be struck through with the pen.		

(*n*) The particular use of all Public Works Department vouchers and certificates is fully explained in the form book, part I ; and it should be thoroughly understood that every payment of more that Rs. 5, made by the District Engineer, (or by tahsíldárs or others, on behalf of the district board, from funds supplied by the District Engineer,) must be supported by a voucher or acknowledgment of some sort : *vide* Public Works Code, chapter X, paragraph 43.

In the event of any voucher or other document not being ready for submission with the forwarding docket, it should be noted that such will follow.

Note.—Printed forms of these forwarding dockets will be supplied by the Examiner on application.

Accounts for Public Works under Local control not being a Local debit.

4. The accounts for Public Works under Local control, not being a Local debit, will be precisely similar to those for Local debit as detailed in the preceding paragraph. Care must, however, be taken, in posting the District Engineer's cash book, to clearly distinguish Provincial expenditure, so that the Examiner may be able without difficulty to classify and debit it in his books under the proper fund head.

5. The whole responsibility for the execution of works of this nature and for the economical expenditure of funds made over on this account rests, equally with outlay under Local debit, with the district boards.

6. The Executive Engineers of provincial divisions have no concern either with the execution of, or the accounts for, such works.

Provisional payment in anticipation of sanction by the board.

7. Although, as prescribed in rule (*f*), no payment on any account should ordinarily be made without the previous sanction of the district board, it will be in the competence of the Chairman to authorise *suo motu* the disbursement of—

(*a*) salaries of fixed establishment;

(*b*) payments for duly sanctioned works and repairs;

(*c*) sums required for emergent purposes.

8. This power may also, at the discretion of the board, be delegated to the District Engineer; but all such payments will be provisional only, subject to confirmation of the next board meeting. Extracts from the proceedings of board meetings should be forwarded to the Examiner without delay.

9. This relaxation of orders is intended to facilitate the transaction of business and prevent inconvenient delay. The district board is entirely responsible for all such provisional disbursements made on its account.

Travelling allowances require pre-audit.

10. No travelling allowances are to be paid until they have been duly audited.

Countersignature of vouchers accompanying the District Engineer's accounts.

11. All vouchers accompanying the accounts of the District Engineer must be duly countersigned on behalf of the district board, in token of approval. It is left to the board to determine the officer by whom this is to be done, due intimation of the

officer invested with this authority being given to the Examiner. Authority is not to be given to District Engineer to countersign vouchers as secretary to the district board beyond the limits to which sanction is given in Financial Department Circular No. 289 of 1883, and which are those already specified in rule 3 (*f*).

Monthly returns in connection with the accounts of district boards.

12. The following monthly returns in connection with the accounts submitted by district boards will also be required when there have been any transactions of the kind during the month:—

Receipts and issues of road metal (Code Forms Nos. 19 and 43A).

Receipts and issues of tools and plant (Code Form No. 11.)

Half-yearly returns required from district boards.

13. The usual half-yearly returns of tools and plant, library books, on Code Forms Nos. 13 and 30, wil also be prepared by the District Engineer and submitted to the Examiner after inspection and approval by the district board.

14. The following yearly accounts will be prepared by the District Engineer, and submitted to the Examiner after inspection and approval by the district board, *viz.*:—

Annual list of surveying and mathematical instruments, (Form 53,) due as soon as possible after 20th April.

Statement of original works above Rs. 2,500 *each completed during the year*, (Form 103,) due as soon as possible after 20th April.

Statement showing the value of materials at site at end of the official year, (Form 104,) due as soon as possible after 20th April.

Statement showing the amounts due to and from contractors on 31st March, (Form 105,) due as soon as possible after 20th April.

15. In regard to the relation of the Examiner to the boards, it should be borne in mind that he is the board's adviser on all matters of account. His duties are in no way intended to obstruct the free action of the boards, but to allow of the expenditure being so checked as to ensure the boards having full control over it.

Rules for the drawing of cheques by District Engineers.

Notification No. $\frac{1327}{X-352}$, dated 11th March, 1887.

THE following rules are prescribed for the drawing of cheques by District Engineers under rule 3(*f*), clause (IV) of the above rules:—

1.—As soon as it has been decided by a district board up to what limit the District Engineer is authorised to enface bills, an

intimation should be sent to the Treasury Officer requesting him to cash cheques up to that limit on the signature of the District Engineer alone.

2. When, in the absence of the Chairman from headquarters, the District Engineer draws cheques which require also the Chairman's signature, he will send the cheques (with a list) to the Chairman for signature, before signing them himself, and will retain the cheque book in his own custody. After the return of the cheques signed by the Chairman, the District Engineer will add his own signature at the time of making payment.

3. The Chairman will retain the lists until his return to headquarters, to be used for reference when initialling, in the usual way, the counterfoils of the cheques he has signed.

CHAPTER IV.

ANNUAL REPORTS AND BUDGETS.

Annual report of the District Board.

Notification No. 2615, dated 16th May, 1887.

THE following rules have been made by Government under clause (*k*), section 47, Act XIV of 1883, regarding the annual report to be submitted to Government by district boards in the North-Western Provinces and Oudh :—

Rules as to the annual report to be submitted to Government by district boards.

1. Each district board will prepare and submit, through the Commissioner of the Division, at the close of the financial year and not later than 15th June, a consolidated report of its proceedings and administration.

2. The report should contain a statement in the form specified below, showing the estimated and the actual (approximate) income and expenditure of the year, under the heads prescribed for the administrative budget. Any necessary details should be appended to the statement, and differences of any importance between the estimated and the actual figures should be explained in the body of the report.

(Finance.)

3. A brief narrative of the operations of the year under each of the heads referred to in rule 2 should next be given. The various departments should be treated of in separate sections, and in the following order: Education, Medical, Public Works, Arboriculture and Miscellaneous. The narrative would deal with such matters as the attendance at schools and dispensaries, the state of these institutions and of the more important roads, projects for public works, &c. It should be a concise summary of the year's administration, and should not enter in *minutiæ*, as it is not intended to supersede the detailed reports which are separately rendered to heads of departments. Changes in the list of institutions under the board's control, as in the case of new schools opened or old ones abolished, should be mentioned; as also changes in status or class of a school, dispensary or road, &c. The narrative should be continuous: not in the form of separate memoranda on the various branches of administration.

(Administration.)

4. In a separate paragraph should be stated the attendance at meetings of the board, the distribution of business among members, the interest

(Action of board.)

taken therein, &c. An account should also be given of the functions allotted to the local (sub-divisional) boards.

G. O. No. $\frac{4159}{X\text{-}A.R.\text{-}18}$, dated 17th August, 1887.

4(*a*). Whenever an election for membership of the board has been held during the year under report, information should be given showing the number of voters who were entitled to vote in the particular electoral unit, and the number of voters who actually did record their vote.

(General remarks.)

5. The report should close with any general remarks or suggestions that the board may wish to make and with a short notice regarding the conduct of subordinates.

Form of statement (see rule 2).

——————————DISTRICT.					
1	2		3		4
	Receipts.		*Expenditure.*		Remarks.
	Estimated.	Actuals.	Estimated.	Actuals.	
	(*a*)	(*b*)	(*a*)	(*b*)	
	Rs.	Rs.	Rs.	Rs.	
(1) Educational					
(2) Medical					
(3) Vaccination					
(4) Public Works—					
(*a*) Normal allotment ...					
(*b*) Special grant ...					
(*c*) Unspent balance of last year's normal allotment.					
(5) Arboriculture					
(6) Miscellaneous					
(7) Administration					
(8) Local rates assignment ...					
(9) Provincial assignment ...					
Total ...					

NOTE.—The allotment from Local rates is for the present regarded as a fixed quantity; the subsidy from Provincial revenues is the amount required to make the receipts and expenditure balance.

Budgets.

Notification $\frac{900}{X\text{-}19}$, dated 25th July, 1886.

THE following rules have been made by Government under section 47, clause (*j*), Act XIV of 1883, as to the preparation by district boards of estimates of income and expenditure and the authority by whom, and the conditions subject to which, such estimates may be sanctioned :—

PART I.

Departmental Budget.

1. Every district board shall submit, through the usual channel, an estimate of the income and expenditure of each department under its control* for the twelve months commencing on the 1st April next ensuing, to the head of the department concerned (hereinafter called the authority concerned) as indicated below, for incorporation in the general budget of the department.

2. Such estimates shall be framed in accordance with the rules for the framing of estimates of Government receipts and expenditure of the same nature, and shall be submitted on such date as the authority concerned may prescribe.

3. On the expenditure side no larger amount shall be entered in the estimate than the normal amount sanctioned by Government in the previous year's budget; provided that the normal allotment for public works may be increased by (1) the amount of the unspent balance of the previous year's normal grant for original works and special repairs, re-allotted by Government, and (2) any special grant actually sanctioned by Government. These sums should be shown in a separate column.

4. No alteration in the scale of fixed establishment and no provision for new institutions or works shall be made in the budget unless such alteration or addition shall have been previously sanctioned by the Commissioner of the Division, or the Local Government, as the case may be; and the authority shall be quoted in support of every alteration or addition.

* DEPARTMENT.	AUTHORITY TO WHOM SUBMITTED.	DATE FOR SUBMISSION BY BOARDS.
Education (including interest on educational endowments).	Director of Public Instruction.	1st September.
Medical (including interest on medical endowments, and excluding vaccination).	Inspector-General of Civil Hospitals.	Ditto.
Vaccination (receipts and charges).	Superintendent-General of Vaccination.	Ditto.
Public Works ...	Secretary to Government in the Public Works Dept.	1st December.
Arboriculture ...	Director of Land Record and Agriculture.	1st September.
General administration and miscellaneous.	Commissioner of Division,	20th ditto.

5. The estimates shall be considered by the district board at a special meeting.

6. One copy of each departmental estimate, and of every resolution relating to any entry therein, shall forthwith be forwarded to the Magistrate of the district; except where he is Chairman of the board, when no copy is necessary. A second copy shall be forwarded to the Commissioner of the Division.

7. If the Magistrate of the district dissents from any of the proposals made by the district board, he will record such dissent in writing, and forward it to the authority to whom the estimate is submitted, and at the same time forward a copy of his dissent to the district board.

8. The authority concerned will communicate to each district board the amount finally sanctioned in each department, and this will be duly recorded.

PART II.

Administrative Budget.

9. As soon as all the intimations under the last rule have been received, the district board shall hold a special meeting for the consideration of the administrative budget.

10. The administrative budget, in the form appended, will show the total receipts and expenditure, as finally sanctioned (in the departmental budgets) by the Local Government for each department. It will also include on the receipt side (1) the share of Local rates assigned to the board, *i.e.*, at present the amount shown in column 6 of Statement G appended to Resolution No. 301, dated 25th February, 1885); and (2) the Provincial assignment necessary to secure financial equilibrium. Under Public Works (expenditure) will be shown separately (*a*) the normal allotment for all purposes, (*b*) any special grant made, and (*c*) the unspent balance* of the previous year's normal allotment for original works and special repairs. The totals of receipts and expenditure should correspond.

11. The administrative budget will be submitted through the Magistrate of the District and the Commissioner of the Division to the Local Government by the 1st of May.

Resolution No. $\frac{905}{X\text{-}19}$, dated 25th February, 1886.

NOTE (1).—In submitting this budget, it will be open to a board to represent, for the consideration of Government, any matters in regard to which it may consider that sufficient provision has not been made or adequate attention paid in the departmental budgets. This is the object of the administrative budget. All such representations should be supported by valid reasons and the orders of Government will be communicated in due course.

* This practice has been discontinued from 1st April, 1888, but it is of course open to the Government to deal exceptionally with cases of a special kind, for which sufficient grounds are shown to exist (G. O. No. $\frac{2347}{XB\text{-}4}$, dated 5th April, 1888).

12. The Local Government will pass such orders as may be requisite; and will, if necessary, communicate its sanction of the administrative budget, as finally passed, to the district board, through the Commissioner of the Division and the Magistrate of the District.

13. No additions to or alterations in the budget passed by the Local Government shall be made except with the sanction of the Local Government, save as hereinafter provided.

14. Transfers* from one minor† head to another, where both are under the same major head,† may be made by the district board with the previous sanction of the Commissioner of the Division.

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* "In some cases that have recently come up, where transfers of budget grants under rule 14 of Notification No. 960, dated 25th February, 1886, have been sanctioned by Commissioners, it has been observed that considerable sums have occasionally been transferred to provide for the purchase of (1) European medicines, and (2) medical instruments. As regards (1), I am to say that fixed allotments have recently been sanctioned for each district, with effect from 1887-88: and the Government grant for these cannot be supplemented by transfer of savings under other heads. The amount allotted to each district has doubtless been communicated by the Inspector-General of Civil Hospitals and Dispensaries: and I am to say that any sums needed over and above the allotted amount must ordinarily be provided from the cash balance (if any) at credit of the dispensary. If this cannot be arranged, applications, with proposals as to how the additional expenditure is to be met, must be submitted to Government for sanction, as the charge is one of an extraordinary kind not governed by the usual conditions and rules. I am, however, to draw your attention to paragraph 4 of a letter No. $\frac{3864}{X\text{-}56b}$, dated 30th July, 1886, to the Inspector-General of Hospitals with reference to the considerations that should be kept in mind when applications are made to increase the grant of European medicines."

"Item (2), medical instruments, is of a somewhat different kind, and is non-recurring; but applications for additional expenditure on this account must also be submitted to Government before the additional cost is incurred." (G. O. No. $\frac{2261}{XB\text{-}59}$, dated 21st April, 1887.)

† Major and minor heads in Public Works matters, are as under:—

Major Head.	*Minor Head.*	*Sub-head of Minor Head.*
I.—ORIGINAL WORKS...	*Civil Buildings* ...	Educational, Medical, Public Works Department, and other buildings.
	Communications ...	1st, 2nd, 3rd and 4th class roads, accommodation for travellers, &c.
	Miscellaneous Public Improvements.	Drainage works, tanks, *bands*, markets, &c.
II.—REPAIRS ...	(*Same as for Original Works.*)	(Same as for Original Works.)
III.—ESTABLISHMENT,	*Establishment* ...	Executive, petty, office, &c.
IV.—TOOLS AND PLANT,	*Tools and Plant* ...	Tools, plant, office furniture, camp-equipage, &c.

It follows from the above that any transfer from original works to repairs for example (both of which are major heads), must be referred to Government for orders; except in the case of "ascertained savings," *vide* note 3 under rule 14 (G. O. No. $\frac{7878}{X\text{-}19}$, dated 29th December, 1886).

G. O. $\frac{2776}{IX-19}$, dated 28th May, 1886.

15. The Commissioner of the Division will report to the Local Government every sanction accorded by him under rule 14.

NOTE.—1. When reporting to Government any transfer sanctioned by them under rule 14, Commissioners should at once forward a copy of the report direct to the head of the department concerned. The three documents should issue at the same time and bear the same date.

2. In every case of transfer under rule 14, it should be distinctly specified whether the transfer is between sub-heads under the same minor head or between different minor heads. Transfers under the same minor head present no difficulty. But when transfers between different minor heads are suggested, the matter should be very carefully considered; and in cases where there is the slightest doubt as to the propriety of such transfers (as for example where the transfer would reduce an allotment materially), the head of the department concerned should be referred to before final orders are passed. It should rarely be necessary to transfer funds from one minor head to another; and the discretion to do so should be very sparingly exercised.

3. Rule 14 is not intended to apply to "ascertained savings" (Public Works Department), that is, to any unexpended balance of a budget allotment remaining after the work for which it was provided has been certified to be complete and all expenses connected therewith to have been disbursed. These savings may be appropriated to any purpose connected with Local Public Works within the powers of the district board—that is to say, to any work finally sanctioned and allowed to be set in hand with duly allotted funds. All such re-appropriations must, however, be reported to the Public Works Department.

Form of Administrative Budget.

	DISTRICT.		Remarks.
	Receipts.	Expenditure.	
	Rs.	Rs.	
(1) Educational			
(2) Medical			
(3) Vaccination			
(4) Public Works—			
(*a*) Normal allotment ...			
(*b*) Special grant ...			
(*c*) Unspent balance of last year's normal allotment.			
(5) Arboriculture			
(6) Miscellaneous			
(7) Administration			
(8) Local rates assignment ...			
(9) Provincial assignment ...			
Total ...			

NOTE.—The following instructions should be observed in the preparation of the administrative budget :—

Receipts.—Under *Education, Medical* and *Vaccination* will be shown such income in the shape of fees, subscriptions, &c., as is at the disposal of district boards under Resolution No. $\frac{301}{IX-202-31}$, dated 25th February, 1885 (*vide* Statement F). The receipts against *Arboriculture* will consist of the sale proceeds of grass, &c. (It may in future be arranged to show these under *Miscellaneous*). Under *Administration* will come staging-bungalow receipts, receipts from saráis, paráos, and local encamping-grounds, and the surplus pound fund income. If accurate details are in any case not available, the figures in Statement F above referred to may be entered provisionally, a note to that effect being entered in the column of remarks. Against "local rates assignment" will be entered the amount shown in column 6 of Statement G annexed to the orders of 1885 above referred to. The entry opposite the heading (9) "Provincial assignment" will be the difference between the total expenditure under heads (1) to (7) inclusive and the total receipts under heads (1) to (8) inclusive.

Expenditure.—The only entries which need explanation are those against "Miscellaneous" and "Administration." Under the latter will appear "office charges," *vide* columns 15 and 16 of Statement A appended to the Resolution of 25th February, 1885; while against the former will be shown the grant as fixed in column 17.

G. O. No. $\frac{3229}{X-D.B.-14}$, dated 18th June, 1887.

Under the rules published with Notification No. $\frac{960}{IX-19}$, dated the 25th February, 1886, the district boards submit their "General Administration and Miscellaneous" Departmental Budget to the Commissioner, who communicates to them the amount finally sanctioned. But district boards (rule 3) are not to enter a larger amount on the expenditure side than was sanctioned in the previous year: and in cases where the Commissioner communicates to the board any increased amount, the sanction of Government should be obtained before he does so.

Budgets and expenditure statements. Preparation of—

G. O. No. $\frac{5012}{X-D.B.-56}$, dated 8th October, 1887.

IN order to secure uniformity of procedure, the following instructions in the preparation of budgets and annual expenditure statements should be adhered to. These instructions refer primarily to the budgets; but they equally apply to expenditure statements, and should be strictly followed in preparing both sets of accounts.

Receipts.—On the receipt side the estimated income of the following heads—as sanctioned in the departmental budgets and communicated by the heads of departments concerned—should be entered in lump sums :—

Education.	Vaccination.
Medical.	Arboriculture.

Under (6), *Miscellaneous,* should be shown the contributions (*vide* Statement E of Resolution No. 301, dated 25th February, 1885) by municipalities in lieu of police relief: and under (7), *Administration*—each item being separately entered—the estimated income of the following heads, as shown in the district budgets and communicated by the district officers concerned :—

(1) Staging-bungalows;
(2) Saráis, paráos, and local encamping-grounds;
(3) Surplus of pound fund.

Against (8), *Local rate assignment*, the assignments as fixed in Statement G. appended to Resolution No. 301, dated 25th February, 1885, should be entered. The balance of the amount needed to produce equilibrium is the *Provincial assignment*. This should not ordinarily exceed the amount shown in column 11 of Statement G. of the above quoted Resolution: if it does exceed it, the fact should be noted and explained.

Expenditure.—On this side of the budget should be shown, besides the figures of the heads mentioned in paragraph 2 above, the allotments for the year under (4), *Public Works*; while against (6), *Miscellaneous*, should be entered the year's estimate, not exceeding the allowance fixed by column 17 in Statement A of Resolution No. 301.

Under (7), *Administration*, come the office charges of the district board, *viz.*, establishment and contingencies, and the estimated expenditure—each sub-head being separately entered—on the following items:—

(*a*) Staging bungalows (establishment and maintenance);
(*b*) Tanks, wells, &c.;
(*c*) Saráis, paráos, and encamping-grounds.

Details of the office establishment should always be given in the remark column of the budget, for the purpose of comparison with previous years' accounts.

The receipt and expenditure heads as above explained stand as under:—

Receipts.

1. Education.
2. Medical.
3. Vaccination.
5. Arboriculture.
   (*a*) Sale proceeds of trees, grass, &c.
6. Miscellaneous—
   (*a*) Contributions by municipalities in lieu of police relief.
7. Administration—
   (*a*) Staging-bungalows;
   (*b*) Saráis, paráos, and encamping-grounds;
   (*c*) Surplus pound fund income.
8. Local Rates Assignment—
   (Column 6, Statement G of Resolution No. 301, dated 25th February, 1885).
9. Provincial Assignment—
   (Amount needed to balance expenditure.)

Expenditure.

1. Education.
2. Medical.
3. Vaccination.
4. Public Works—
   (*a*) Normal allotment;
   (*b*) Special grant;
   (*c*) Unspent balance of last year's normal allotment.
5. Arboriculture.
6. Miscellaneous—
   (*a*) Miscellaneous column 17, (Statement A).
7. Administration—
   (*a*) Establishment and contingencies;
   (*b*) Staging bungalows;
   (*c*) Tanks, wells, &c.;
   (*d*) Saráis, paráos, and encamping-grounds.

In drawing up the budget and annual expenditure statement, no further details than those given above appear to be necessary.

The basis of all expenditure under district boards is fully explained in Resolution No. 301, dated the 25th February, 1885. This should be taken as the general guide, and all items shown* in Statement A of the Resolution should appear on the expenditure side of the budget.

Direction and Accounts in Public Works Department. Debit of cost of— Resolution No. 106, dated 16th February, 1883.

THE proportions in which the charges incurred in the Department on account of "Direction and Accounts" (by which is meant the superior establishment maintained at head-quarters in the Public Works Secretariat and Examiner's office, for the direction and examination of Public Works expenditure) are debited in the budget against Provincial and Local Funds, respectively, in the following proportions:—

I.—DIRECTION.

(*a*) Salary of *Chief Engineer:* an equal share against each, after deducting the amount chargeable to *Railways* and *Imperial Services.*

(*b*) Salary of *Assistant Secretary:* an equal share against each, after deducting the charges against *Irrigation* and *Imperial Services.*

(*c*) Salary of *Personal Assistant to Chief Engineer, Buildings and Roads Branch:* an equal share against each, after deducting the amount chargeable to *Imperial Services.*

(*d*) *Public Works Secretariat office charges:* an equal share against each, after deducting the charges against *Irrigation* and *Imperial Services.*

II.—ACCOUNTS.

(*a*) Salary of *Examiner, Public Works Accounts:* an equal share against each, after deducting the portion chargeable to *Imperial Services, Irrigation* and *Railways.*

(*b*) Salary of *Deputy Examiner:* half cost of one Deputy Examiner to each, after deducting the charges against *Imperial Services.*

(*c*) *Examiner's office charges:* actual cost incurred on audit to be charged to the branch concerned.

2. The distribution of charges shown above does not take into account the Superintending and Executive Engineers, although these officers assist the district boards to a considerable extent. Such assistance will be given free of charge.

3 The local charges for "Direction and Accounts" are divided between, and charged against, the several district boards rateably, according to the total grants for Public Works in the district budget estimates. The amounts so fixed are charged against the *grants* and not against the actual *expenditure* for the year, and are provided for in the contracts entered into with the district boards, *vide* column 4, Statement D of Resolution No. 301, dated 25th February, 1885.

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* See Appendices. The resolution itself is printed at pp. 32—44.

CHAPTER V.

APPOINTMENTS, LEAVES AND PENSIONS.

Educational officers. Appointment of—
Notification No. $\frac{1107}{X-10}$ dated 6th March, 1886.

UNDER clause (*m*) of section 47, Act XIV of 1883, the following Educational offices under district boards are declared by Government to be offices requiring professional skill, *viz.:*—

(1) the offices of Deputy Inspector of Schools and of Sub-Deputy Inspector of Schools.

(2) the office of School Teacher.

The following rules have also been made by Government under the Act as to the qualifications requisite in the case of persons appointed to such offices :—

I. Deputy and Sub-Deputy Inspectors—

(1) Appointments to the office of Deputy Inspector of Schools shall be made by the Director of Public Instruction, in communication with boards.

(2) No person shall be appointed to the office of Sub-Deputy Inspector of Schools without a certificate from the Director of Public Instruction approving of his appointment to the post in question. Every candidate for the office of Sub-Deputy Inspector must also hold a certificate of having passed the departmental examination in one of its branches, or the normal school examination in the 1st division, or some higher examination.

(3) The pay and promotion of Deputy and Sub-Deputy Inspectors will be regulated according to the grades of pay in the Educational Department, and no extra allowance to a Deputy or Sub-Deputy Inspector will be admissible without the approval of the Director of Public Instruction.

II. School Teachers—

(1) Every candidate for an Anglo-vernacular teachership must be qualified as follows :—

(*a*) if the office carries a salary of Rs. 100 and upwards, he must be (by preference) a graduate of a University;

(*b*) if the office carries a salary of less than Rs. 100, but above Rs. 49 he must have passed the F. A. examination ;

(*c*) if the office carries a salary of less than Rs. 50 and more than Rs. 29, he must have passed the University matriculation examination ;

(*d*) if the office carries a salary of below Rs. 30, he must have passed the departmental middle-class examination in the Anglo-vernacular branch or some higher examination ;

(*e*) in cases (*a*) and (*b*) he must hold a certificate by the Director of Public Instruction approving of his appointment to the post in question.

(2) Every chief teacher appointed in a middle vernacular school must hold a certificate of having passed the normal school examination in the 1st division or upper grade.

(3) Every assistant teacher appointed in a middle vernacular school, and every teacher appointed in a primary school, must hold a certificate of having passed the normal school examination.

(4) Under clause (2) of this rule the consent of the Inspector must be obtained to the appointment: under clause (3) the appointment will remain with the district board. The Inspector will prepare* and submit to the board a list of competent candidates, for nomination and appointment, in both cases. In all cases—(1), (2), and (3)—pay and promotion will ordinarily be regulated according to the grades at present in force.

(5) If it be shown to the satisfaction of the Director of Public Instruction that a competent man qualified as above cannot be obtained for the office in question, he may sanction the appointment of an unqualified candidate, on the condition of his qualifying at one of the next two annual examinations following his appointment.

Educational officers. Grant of leave to— G. O. $\frac{3860}{X.-97}$ dated 30th July, 1886.

Leave applications of Deputy Inspectors should be forwarded by the district board to the Director of Public Instruction (through the Inspector of Schools) for sanction, but the grant of leave to Sub-Deputy Inspectors should be settled by the boards. District boards should at once intimate to the Director, Public Instruction, the grant of leave to a Sub-Deputy Inspector, and will also, if necessary, recommend a substitute.

Establishments Local Funds in Commissioners' offices. Resolution No. 350, dated 28th June, 1883.

A maximum of Rs. 100 per mensem is allowed to each Commissioner's office in the North-Western Provinces, except Jhánsi and Kumaun, and Rs. 50 per mensem in Oudh, Jhánsi and Kumaun: Commissioners being left to distribute the amount at their discretion. The Benares Division receives, as a special case, an allowance of Rs. 140 per mensem.

The cost of these Local Funds establishments is debited rateably to the funds placed at the disposal of district boards, *vide* column 5 of Statement D, Resolution No. 301, dated 25th February, 1885.

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* NOTE.—This arrangement will probably obviate the difficulty frequently experienced by district boards in securing competent candidates; and as it is of the first importance to the success of these schools that appointments to teacherships and nominations to normal schools should be carefully and efficiently made, the Lieutenant-Governor and Chief Commissioner, while desirous of leaving boards as unfettered in the matter of such appointments as possible, trusts that selection will ordinarily be made from these lists. (Resolution No. $\frac{110}{X.-10}$, dated 6th March, 1886.)

Establishment. Changes in—of Deputy Inspectors.
G. O. $\frac{7588}{X-855}$, dated 10th December, 1886.

THE Director of Public Instruction having represented that muharrirs on the establishment of Deputy Inspectors of Schools are employed to a considerable extent in the statistical and other special work of his department, and that changes in these establishments made by district boards, without intimation to the Department, are liable to cause great inconvenience: district boards are requested that before making any changes in the establishment of a Deputy Inspector they will refer to the Director, and ascertain that no reason exists against the change at the time proposed.

Leave. Grant of—to gazetted officers.
G. O. No. $\frac{5942}{X-980}$, dated 8th December, 1887.

ALL applications for leave from employés of district boards holding appointments corresponding to those of gazetted officers in the public service should, in the first instance, be referred to the Accounts Department; and no leave should be granted without a reference to, or against the authority of, the Accountant-General or Examiner (as the case may be), except when specially sanctioned by Government.

Medical officers. Appointment of—
Notification No. $\frac{1168}{X-10}$, dated 6th March, 1886.

UNDER clause (*m*) of section 47 of the Act, the following medical officers under district boards are declared by Government to be offices requiring professional skill, *viz*:—

(1) Assistant Surgeon.
(2) Hospital Assistant.
(3) Native Doctor.
(4) Compounder.
(5) Dresser.

The following rules have also been made under the Act as to the qualifications requisite in the cases of persons appointed to such offices:—

RULES.

1. Assistant Surgeons—

(1) Appointments to the office of Assistant Surgeon shall be made by the Inspector-General of Civil Hospitals in communication with boards.

(2) Every Assistant Surgeon must possess—

(*a*) a diploma of a medical college in the Bengal Presidency as a licentiate in medicine and surgery;

(*b*) a certificate of sound health from a Government Civil Surgeon;

(*c*) a certificate in regard to character and previous employment;

(*d*) thorough knowledge of the vernacular of these Provinces.

II. Hospital Assistants and Native Doctors—

The qualifications of candidates for these posts are the following :—

(1) a diploma from one or other of the medical schools of the Bengal Presidency showing that the candidate has gone through the regular course of instruction at the school and has passed the prescribed examinations ;

(2) a certificate of having passed an examination not inferior to the middle class Anglo-vernacular examination ;

(3) a certificate from a Government Civil Surgeon of sound health ;

(4) a certificate in regard to character and previous employment.

(5) the consent of the Inspector-General of Civil Hospitals to the appointment.

NOTE.—The pay and promotion of Assistant Surgeons, Hospital Assistants, and Native Doctors will be regulated according to the grades of pay in the Medical Department, and no increased allowances will be admissible without the approval of Government.

III. Compounders and Dressers—

The qualifications of candidates for these posts are the following :—

(1) a certificate that the candidate has qualified for the appointment by service as a hospital apprentice in accordance with the *subjoined* rules, which will also regulate the pay and promotion of all compounders and dressers.

(2) a certificate from a Government Civil Surgeon of sound health ;

(3) a certificate in regard to character and previous employment ;

(4) the consent of the Inspector-General of Civil Hospitals to the appointment.

Rules cited in III (1).

I. A probationer on appointment to a dispensary must be able to read and write in the vernacular, either Hindi or Urdu. He will continue to draw pay at Rs. 5 per mensem for three years before an increase is admissible.

II. After three years' service in the grade of probationer (and provided he shall have completed the age of 20 years and have given satisfaction by his conduct and acquirements) the probationer may be promoted to the class of 4th grade compounder or dresser and to a salary of Rs. 7 per mensem.

III. After five years' approved service in the fourth grade, a compounder may be promoted to the 3rd grade and to a salary of Rs. 10 per mensem: provided that in the event of his passing the middle class vernacular or Anglo-vernacular examination before the completion of his service as a 4th grade compounder, he may be granted pay at the rate of Rs. 12 per mensem from the date of his promotion to the 3rd grade.

IV. No compounder may be promoted beyond the 3rd grade, nor may an increase of pay beyond Rs. 10 per mensem be granted him until he shall have passed one or other of the middle class examinations as prescribed in the Educational Department.

V. On the completion of five years' approved service in the 3rd grade, a compounder who has passed the examinations as above specified may be promoted to the 2nd grade, and to a salary of Rs. 15 per mensem.

VI. On the completion of five years' approved service in the 2nd grade, a compounder or dresser may be promoted to the 1st grade, and to a (maximum) salary of Rs. 20 per mensem.

Notification No. $\frac{3519}{X.-40}$, dated 29th May, 1888.

VII, The consent of the Inspector-General of Civil Hospitals is required to increases of pay and promotions under these rules.

Pensions and gratuities.
G. O. No. $\frac{4998}{X.-G.-111}$, dated 19th November, 1885.

THE pensionary or leave allowances admissible under section 37 of the Act to any servant of a board are strictly limited to the amount which would have been admissible had the service been rendered to Government. This rule is of universal application, and no departure from it can be permitted.

Boards must obtain the previous sanction of Government before granting gratuities after obtaining from the Accountant-General in all cases, and under any circumstances, a certificate as to the amount of gratuity admissible.

Service rendered to district committees before the formation of district boards cannot be reckoned by the latter bodies, for purposes of gratuity, as service rendered to themselves. Such cases may, however, if thought advisable, be reported to Government, and will then be considered on their merits.

Public Works officers. Appointment of—
Notification No. $\frac{1409}{X.-10}$, dated 6th March, 1886.

UNDER clause (*m*) of section 47 of the Act the following Public Works offices under district and local boards are declared by Government to be offices requiring professional skill, *viz.*:—

Engineer Establishment.

(1) District Engineer.
(2) Upper Subordinates.
(3) Lower Subordinates.
(4) Surveyors.

Clerical Establishment.

(1) Accountants.
(2) Draftsmen.

The following rules have also been made by Government as to the qualifications requisite in the case of persons appointed to such offices :—

Rules.

I. *District Engineer*—

(i) Every candidate must possess a certificate from a Government Civil Surgeon of sound health and capability of standing exposure.

(ii) Every candidate must possess a certificate in regard to character and previous employment.

(iii) If the salary does not exceed Rs. 250, appointments will be open to Engineers who have had practical experience in India, and can produce satisfactory certificates of qualification as a Civil Engineer, or as having passed the test known as the higher certificate for a Sub-Engineer at Rurki, or the equivalent at any other Government Civil Engineering College in India.

(iv) Every candidate will also be required to produce a certificate of knowledge of the vernacular in Hindustani, or, if a native, of being able to converse and write freely in English. A statement to this effect by an Executive Engineer will answer the purpose.

(v) If the salary exceeds Rs. 250 per mensem, the appointment will only be open to Engineers who have had not less than three years' practical experience in India, who can produce satisfactory certificates of qualification as a Civil Engineer, and of a knowledge of Hindustani equivalent to the Public Works Department standard of proficiency ; or, in the case of natives, that they have passed the Calcutta Entrance Examination.

A passed student of one of the Civil Engineering Colleges in India will be considered as a qualified Civil Engineer.

(vi) Every appointment to the post of District Engineer must be approved by the Local Government in the Public Works Department.

(vii) The pay and promotion of District Engineers will be regulated according to the grades of pay in the Public Works Department, and no increased allowances will be admissible without the sanction of Government.

II. *Upper Subordinates.*—These may be appointed from men who have had not less than one year's practical experience in India, and who can produce certificates of qualification from a recognised

Civil Engineer, or from the Principal of a Government Civil Engineering College as having qualified as an Upper Subordinate in the Public Works Department.

III. *Lower Subordinates*—Candidates must satisfy district boards as to their general practical knowledge in building or carrying out works, and no such subordinate will be allowed to draw over Rs. 50 unless he is qualified to survey with a compass and to level with an ordinary spirit-level.

All appointments under II. and III. must be approved of by the Chief Engineer in the Buildings and Roads Branch of the Public Works Department, and pay and promotion will be given according to the grades of the Public Works Department.

IV. *Surveyors* must be capable of conducting all the practical operations of an ordinary survey with the theodolite, and of plotting and preparing maps.

V. *Accountants.*—The appointment of any clerk employed as an accountant on over Rs. 50 per mensem must be approved of by the Examiner, Public Works Accounts.

VI. *Draftsmen.*—Any draftsman drawing over Rs. 50 must possess a certificate of qualification from a Government Civil Engineering College. The Principal, Thomason Civil Engineering College, will be requested to examine and grant a certificate to any applicant who may wish to obtain this qualifying certificate.

NOTE.—The pay and promotion of classes IV., V. and VI. will be regulated by the grades in force in the Public Works Department.

Salaries. Increases of —to pensionable employes.
G. O. No. $\frac{3696}{X.-530}$, dated 20th August, 1885.

No increases of pay may be sanctioned under the provisions of section 35 of the Act in the case of employés who are eligible for pension (that is, of Government officials transferred to district boards,) without the previous consent of Government in each case.

Regarding other employés the instructions in paragraph 28 of Resolution No. 301,* dated 25th February 1885, should be observed, and Commissioners are expected to exercise a close supervision. In any case of doubt reference should be made to Government.

Demi-official circular, dated 30th September, 1885.

When a district board proposes either to create a new appointment carrying with it a salary of over Rs. 250 per mensem or to increase the pay of an existing appointment in excess of that limit, Commissioners should refer the proposal to Government before according approval to it, under section 35 of Act XIV, irrespective of budget provision or sanctioned scale of pay. As regards other cases, the general rule should be that the sanctioned scales of pay shall, for the present, be strictly adhered to ; and except in the

* See pp. 32—42.

case of a man drawing less than the sanctioned pay of his post, no increase should be approved without a previous reference to Government.

Travelling Allowances.
G. O. No. $\frac{3822}{X-436}$, dated 26th August, 1885.

TRAVELLING allowances to employés of boards must be regulated, both as to admissibility and as to rate, by the rules of the Travelling Allowance Code. Subject to these rules and to budget provision (since all travelling allowance is met from normal grants), the sanction of the Commissioner may be regarded as sufficient authority for such charges.

CHAPTER VI.

PUBLIC WORKS.

Public Works. The powers of District Boards.
Resolution No. 304, dated 2nd June, 1883.

DISTRICT boards* may deal finally with the following petty works, except projects involving appropriation of land entailing reduction (temporary or permanent) of land revenue; (1) new works costing less than Rs. 1,000, or extensions and alterations of existing works of the same value, or special, as opposed to ordinary, repairs up to the same amount; (2) any self-contained portion of a large work that can, up to the limit of Rs. 1,000, be executed independently. Each district board will, in its budget-estimate, set aside for works not exceeding Rs. 1,000 each as much of its income as may seem fit.

The administrative sanction of the Commissioner will be requisite for all proposals estimated to cost more than Rs. 1,000 and not more than Rs. 10,000; while for proposals estimated to cost more than Rs. 10,000 the administrative sanction of the Government will be required. The administrative sanction of the Government will be obtained through the General Department for proposals for buildings, and through the Public Works Department for proposals for communications. The Government will not ordinarily be prepared to consider proposals from a district board for the administrative sanction of more works than can be completed by it with its available income within four years. The Government will, however, be prepared to entertain, in excess of works provided for under the foregoing rule, proposals for works of an exceptional nature for which the assignment of special grants may seem justifiable. Proposals for administrative sanction should be submitted as they arise; they should not be deferred to any particular season of the year for submission collectively. The procedure for obtaining administrative sanction will consist in the submission to the Commissioner, or to the Government through the Commissioner, of a clear statement of what is proposed to be done accompanied by a fairly approximate estimate of its cost. In submitting proposals to the Government the Commissioner will record his opinion on them.

The second matter is as to the execution of works. Administrative sanction to a project having been obtained, the district board may proceed to obtain finished plans and estimate for the work. A district board may accept as sufficient the professional opinion of its Engineer on, and may finally sanction, any project the estimate for which does not exceed Rs. 1,000; but if it so desire, the board may submit any such project for the opinion of

* These rules have since issue been modified, as regards the agency for the execution of works under district boards, by the change introduced by P. W. D. resolution of 24th December, 1887 (printed at page 77), which abolished the dual system of "local" and "provincial" engineers. The resolution of 24th December, 1887, is in its turn about to be modified in some respects (see footnote to page 30).

the Provincial Executive Engineer. The professional opinions of the Executive Engineer and Superintending Engineer will respectively be accepted upon projects not exceeding Rs. 5,000 and Rs. 10,000; while the Commissioner will finally sanction, up to the limit of Rs. 10,000, projects professionally approved. All projects for works exceeding Rs. 10,000 will be subject to the scrutiny and approval of the Chief Engineer, and to the final sanction of the Government in the Public Works Department. Professional approval will include scrutiny of the proposed rates of work. Projects for professional approval will be submitted by the district board through the Commissioner, who will pass them direct to the officer whose approval is required: *e.g.*, a project requiring the approval of the Chief Engineer will be sent to him direct, not through the Superintending Engineer. Any difference of opinion between a district board and its professional adviser, in regard to a work the cost of which is estimated not to exceed Rs 10,000, will be finally decided by the Commissioner, who may, if he desire it, seek the advice of the Chief Engineer. Differences of opinion affecting works of larger amount will be submitted, through the Secretary in the Department Public Works, for the orders of Government.

The entries for original works in the budget-estimate of a district board will be confined to those works the completed estimates of which have been sanctioned by competent authority, and to such a lump sum as the board may decide to set aside for petty works. Transfers of budget allotments under main heads of service, between original works, repairs and establishments respectively, or between buildings and communications, cannot be made without the approval of the Government. Transfers under sub-heads, as from one building to another, from one class of road to another, and between roads of the same class, can be made with the sanction of the Commissioner, except in the case of ascertained savings,* which may be appropriated to any purpose within the powers of the district board.

The district board will retain authority to select the agency to be employed for the execution of any work the estimated cost of which does not exceed Rs. 5,000. In regard to works of larger amount than Rs. 5,000, the Government in the Public Works Department will satisfy itself that the measures for execution proposed by the district board are suitable and sufficient, and, if necessary, the Government will determine the agency by which such a work shall be carried out.

In regard to accounts, the district board will submit for audit the accounts for public works executed by them to the Examiner, Public Works Accounts. The whole of the expenditure of the

* An ascertained saving is the unexpended balance of a budget allotment remaining after the work for which it was provided has been certified to be complete, and all expenses connected therewith shall have been disbursed

district board on account of its public works must pass through the accounts kept by the District Engineer.

In respect to the utilisation of the services of the District Engineer, the charge incurred by district boards on account of their Engineer has in many instances borne an undue proportion to the amount of work to be done by that officer. At the same time Provincial works have not unfrequently been in progress which, from their situation, the Provincial Executive Engineer could not easily control, but the execution or supervision of which might conveniently have been made over to the District Engineer. With the consent of the district board, the Public Works Department may avail itself of the services of the District Engineer, who will then, in respect to the Provincial works thus entrusted to him, act under the Executive Engineer of the Provincial Division in the capacity of a sub-divisional officer, rendering accounts according to the ordinary rules of the Public Works Department. Whenever, by mutual consent, the services of a District Engineer are thus utilised by the Public Works Department, credit will be afforded to the district board of such proportion of the District Engineer's salary and allowances as may be agreed to, the amount being added to the board's income available for works. This ruling will also be held to cover cases in which the District Officer may find it desirable to obtain the assistance of the District Engineer in the execution of repairs to Provincial civil buildings and other works entrusted to the District Officer. But in them no payment will be made on account of the services of the District Engineer, who will act in communication with the District Officer, and will not be in any way subject to the Provincial Executive Engineer.

Schools. Maintenance and construction of—
G. O. No. 40, dated 22nd February, 1884.

DISTRICT boards are responsible for the proper maintenance and construction of all school buildings under their control; and in the exercise of these functions they may employ whatever agency seems to them most suitable for carrying out the work. Among the agencies that a board may thus employ, the Deputy Inspector of Schools, who is its direct subordinate, is one. If the Deputy Inspector is so employed, it will be understood that the board has satisfied itself that he is able to undertake the duty, and that he has the leisure necessary for the work.

Modification of Local Public Works system.

Resolution No. 3175 P. W. D., dated 24th December, 1887.

THE Lieutenant-Governor and Chief Commissioner, North-Western Provinces and Oudh, having taken into consideration the question of introducing a more economical and convenient agency for the execution of Public Works, Provincial and Local, has decided to try the experiment, in the Rohilkhand and Kumaun Divisions, of extending the system in force under the district boards by placing a large number of works under that system.

2. The experience of over four years' working of the system adopted on the introduction of "Local Self-Government" from the 1st April, 1882, has shown that the plan of "dual" Establishments for Provincial and Local Public Works is sometimes costly, and involves a waste of power; that it is extremely difficult to obtain a sufficient number of efficient Engineers and subordinates in the open market under the terms and conditions of service offered, so that they have practically to be borrowed from the Provincial establishment; that each district has not full advantage of the control of the execution of its engineering works by the more experienced and more highly-trained senior officers of the Department Public Works; and that the cost of the combined establishments is annually rising.

3. Having regard, therefore, to all these facts, it seems that improvement can be effected, and that economy will be secured without loss of efficiency in supervision and execution, if the plan of double establishments is abolished, and if one staff of officers be employed under a strict professional control, and organized on a graded scale, which will allow of transfers and promotions without any increase to the total cost.

4. In introducing this change, however, it is intended to disturb existing arrangements as little as possible, to curtail in no way the powers and usefulness of district boards, and while bringing under, more or less, one system all the Public Civil Works in one district, both those classed as Provincial as well as those strictly Local, to relative district boards of care and responsibility in the purely professional details of actual execution and accounting for engineering works.

Thus it is intended that the "district" shall still remain the unit in which the District Engineer will be the agent for carrying out all engineering works under the administrative control of the district board, but he will be professionally under the control of the Divisional and Superintending Engineers to whom he will be responsible for the actual execution and the accounts of every work given to him by the district board for execution.

5. The changes to be introduced consist, therefore, in—

A.—Bringing under one system, as to execution and accounts, all the Civil Public Works, Imperial, Provincial and Local, in the district.

B.—Constituting as the agency for the execution of all these works, a staff of officers and subordinates supplied by the Provincial Public Works Department.

These two matters will be separately considered.

A.

6. In regard to all Public Works now classed as under local debit, the district board will continue unfettered in initiation and direction of operations; they will retain the power and responsibility of selecting all works to be carried out, deciding their comparative urgency, preparing the budgets, allotting funds, and subsequently re-appropriating them, if necessary, and ordering the commencement of work. In all these matters the Public Works Department officers will have no concern, beyond giving advice or information, if it be asked for, and preparing or criticising the professional details of projects. The action of the Public Works Department officers will commence only when any work is put into their hands for execution, and then their duties will be professional only.

7. In regard to—

Imperial Works.—Military.
Forests.
Customs.
Opium.
Post-office.
Telegraph.

Provincial.—Land Revenue.
Excise and Stamps.
Police.
Arboriculture.
Law and Justice.
Ecclesiastical.
Education.
Registration.
Medical.
Government houses.
Government offices.
Press.
Trunk roads, &c.

The existing rules in regard to initiation of works, budget-estimates, allotment and reappropriation of funds, are to remain in force. But when final sanction has been accorded, and funds have been allotted to a work, it will, in order to bring it under the same category, in respect to execution and accounts with the local works proper, be executed through the agency of the District Engineer.

For each work in these departments specific allotments will be given by Government, and the board will have no power to re-appropriate the specific allotments, which will be regarded as "special allotments" for these particular works.

8. In regard to jails, the procedure is special and will continue in force as at present.

These rules do not, moreover, apply at present to local excluded funds, with which the district board, as far as the Public Works Department is concerned, have no connection.

B.

9. The agency which the Government places at the disposal of the district boards for the actual execution of their works will be composed as follows :—

10. *District.*—In each district will be a *District Engineer* with an office establishment exactly as at present. These will be administratively under the District Officer and the district board, but professionally under the Divisional Engineer. The District Engineer will be the professional adviser and executive agent of the District Officer and the district board, and will accept their orders in regard to taking over works for execution. As soon as a work has been entrusted to him for execution, he will carry it out in sole and strict professional subordination to the Divisional Engineer. He will have under his orders subordinates, both those now employed on Local Works and also those from among the subordinate staff of the Provincial Division, who may be allotted to the district under the orders of the Divisional Engineer. The services of all these subordinates will be available for Imperial, Provincial and Local Works as may be most convenient.

11. *Division.*—The District Engineers will be, as regards their strictly professional duties, in the position of Sub-divisional Assistants of a Divisional Engineer, who will be a Senior Executive Engineer of the 1st or 2nd grade, located at the sadr station of the civil division. This officer will be the professional adviser of the Commissioner. He may, however, correspond direct with District Officers and Chairmen of District Boards on all purely professional matters connected with public works in their district. He will have no concern with these works in their initiatory or administrative stages (except as regards criticising the professional details of projects, or unless his advice be expressly asked) ; but as soon as a work is given over to the engineer staff for execution, he will relieve the board of all responsibility in regard to execution, quality and cost of work and accounts.

No accounts will be compiled, checked or recorded in his own office, but he will have free access to the offices and accounts of the District Engineers : and it is in their offices and on the spot that he will control rates, cost, and accounts generally.

Having thus no "accounts" in his office, he will be free to constantly visit works throughout his divisions, and direct the "engineering" in every district, inspecting, criticising and controlling work, correcting mistakes, and, where necessary, teaching junior officers and subordinates. The Divisional Engineer will be

responsible for the quality and cost of the work. He will also be responsible for criticising and directing projects, plans and estimates in District Engineers' offices, and for preparing in his own office projects for some of the larger and more important works.

In respect to correspondence, he will reduce this to a minimum with District Engineers, with whom he will confer personally and very frequently, issuing orders and instructions generally on the spot, in memoranda of which the District Engineer will furnish him with copies.

He will similarly confer personally with District Officers and Chairmen of District Boards as much as possible.

He will furnish, to both Commissioner and Superintending Engineer, reports on works in progress. He will report to, and seek the advice and help of, the Superintending Engineer freely.

12. *Superintending Engineers.* The Superintending Engineer will make periodical inspections of every district and will furnish reports to the Commissioner and to the Chief Engineer. He will make also occasional visits to particular offices, works or localities at the invitation of the Commissioner or Divisional Engineer, or when occasion may require a special visit, especially in respect of large projects under discussion or preparation.

13. Although the Public Works Department is responsible for providing a complete agency for carrying out all public works under the authority of the district board, yet it may be convenient sometimes, with the concurrence and under the orders of the District Officer, to entrust ordinary and petty repairs of buildings, and the maintenance of 3rd and 4th class roads, to police officers, tahsíldárs, &c, who are near the spot and can conveniently arrange for doing the work properly and economically: or the District Officer may arrange to carry out the work by some other suitable subordinate agency. In such cases the arrangement should be made by the district board or District Officer in concert with the Divisional Engineer, who will remain responsible for the work being properly done, and for the expenditure passing through the accounts of the District Engineer.

14. No work can be commenced without the order of the District Officer or district board, or without a record of final sanction, and a specific allotment of funds, by competent authority.

This rule does not apply to works in progress, and incomplete, at the close of a financial year, which can be continued pending further orders.

15. In regard to administrative sanction, preparation, professional approval, and final sanction of estimates for works under provincial debit (*vide* para. 7) the procedure laid down in chapter III. of the "Digest" remains still in force; but after final sanction and allotment of funds, the works will be treated, in respect to

execution and accounts, as the other works under local control. "Jail" works, however, will be carried out under the orders of the Inspector-General of Prisons, as at present.

For works under both local debit and control (*vide* para. 6) the existing rules for preparation, approval, and sanction of estimates, will be still followed; but as the agency of execution will be the Provincial Public Works staff, and the Superintending Engineer will be responsible for the engineering of local works, it is necessary that for all works above Rs. 5,000, whether to be finally approved professionally by the Superintending Engineer or Chief Engineer, the projects must be criticised and noted on by Superintending Engineer. Projects costing over Rs. 1,000 will be sent by the district board to the Commissioner, who will transmit them to the Divisional Engineer for further professional action.

16. All estimates for ordinary repairs will be prepared by District Engineers, but the rules for sanction and appropriation of funds will remain, as at present, for works under Provincial and Local debit, respectively. The Head of the Jail Department nominates, as at present, the agency for the execution of all jail works.

17. The present rules in regard to the allotment of reserves, and to the authorities entrusted with sanctioning appropriations from reserves, both in the Provincial and Local Fund budgets, will remain in force.

18. Accounts will be submitted for *all* works, whatever be their debit, in the same manner as is now done for Local Fund works by the District Engineers, direct to the Examiner, Public Works Accounts, for audit.

19. The Examiner will be, as at present, inspector of District Engineers' offices and accounts, as well as auditor.

20 (*a*). Funds for all works will be obtained by one letter of credit for each district, which will be drawn against by Public Works' cheques.

(*b*). Application for letters of credit will be made by Chairmen of District Boards to the Examiner of Public Works Accounts, in Public Works Department (Code Form No. 122).

(*c*). Credits may be applied for only on account of works duly sanctioned for which funds are provided.

(*d*). The letters of credit will be issued in favour of the Chairman of the District Board, and will be in force until exhausted. They will be drawn against by District Engineers, under the authority of the district boards.

(*e*). No disbursement against the letters of credit shall be made by any other authority than the District Engineer, for works and services under the control of the

district board. Any other disbursers entrusted by the board with expenditure on its account will be treated as imprest-holders from the District Engineer.

(*f*). The District Engineer will be responsible for all disbursements, which he is empowered to make by cheques, drawn by himself to the full extent of cost of work done, on estimates duly sanctioned, and within the limits to which funds are allotted ; and also, of course, within the amount of the undrawn balance of the letter of credit. The Divisional Engineer is charged with the responsibility of checking all accounts and expenditure, of which the Chairman of District Board is relieved.

(*g*). Every transaction will be promptly and clearly entered in the cash book (Code Form 4). This entry must be in full detail, and the District Engineer is specially responsible that all works under Provincial debit must be clearly classified as such, and distinguished from works under Local debit.

(*h*). Every entry in the cash book must be supported by a bill, or voucher, pertaining to the entry. These bills or vouchers must be clear and complete in respect to "name of work," "authority sanctioning estimate," "allocation of charges by sub-heads."

This information can only be given by the District Engineers carrying out the works, and furnishes the only *data* on which the compiling office can compare expenditure with estimate. District Engineers will be held specially responsible that these most necessary *data* are always clearly and correctly given.

(*i*). The compilation of the accounts from the copies of cash book with bills and vouchers will be compiled for all works as is done for Local works, in the Examiner's office, and he will furnish the District Engineers with "work vouchers."

(*j*). The head-clerk of each District Engineer's office will keep up a "register of works" which should, in the first instance, be roughly posted in pencil from his own accounts, and should subsequently be inked in correctly and finally, on receipt of the audited accounts from the Examiner's office.

21. In all other particulars, not noted in this Resolution, the rules of the Digest and of the circulars in force will be followed.

22. The new system came into force on the 1st January, 1887.

Supplementary instructions regarding modified system of Public Works.
G. O. No. C.3024B.R., dated the 22nd August, 1887.

SOME questions in regard to the details of working under the system introduced by North-Western Provinces Resolution No. C.3175B.R., dated 24th December, 1886, having been referred for decision, the following explanatory remarks are circulated for information and guidance, in regard to repairs of public buildings, the countersignature of accounts and cheques and issue of letters of credit :—

I. *Maintenance and repairs of Provincial Civil Buildings.*—In the interests of economy, and for simplification of procedure and accounts, all Provincial and Local Works have been placed generally under one system and under one agency for execution. The District Engineer is now responsible for the custody, maintenance repair, &c., of all public buildings, Local and Provincial ; for the execution of all engineering work, and for the accounts connected with them. He therefore relieves the District Officer of the maintenance and repairs of civil buildings which were formerly entrusted to that officer, under the rules of G.O. No. C.1413B.R., dated 5th April, 1883. He is responsible also for the repairs of outlying tahsílis, &c., and can be placed in direct charge also of these, should it be considered advisable. Although the system thus provides for *all* works being under the District Engineer, some elasticity has been given to it, under the terms of para. 13 of the Resolution of the 24th December, 1886, which permits of other special agency being utilized should such a plan be considered advisable by the district authorities and the Divisional Engineer. In such cases, however, the District Engineer still remains the responsible officer, and furnishes funds to the special agents, who would be "imprest" holders only.

II. *Countersignature of accounts by Chairman.*—As the Public Works Department now relieves the district board of all responsibility in respect to accounts, it is no longer necessary for the accounts of the District Engineer to be countersigned by the Chairman. They should be submitted for audit to the Examiner, Public Works Department, under the signature of the District Engineer only. As noted in para. 11 of the Resolution under consideration, it will be the duty of the Divisional Engineer to inspect the office of the District Engineer at suitable intervals, and Government relies on the Divisional Engineer to maintain such close scrutiny of the district accounts as alone will enable him to check and control the works and expenditure for which he is responsible.

III. *Cheques.*—Simlarly, as the board is no longer responsible for disbursements or accounts, cheques drawn by the District Engineer do not need the countersignature of the Chairman of the District Board. Here also the responsibility is transferred to the Divisional Engineer [Resolution No. XX.(*f*)], to whom the District Engineer should submit on the first day of each month a list of the cheques paid by him in the preceding month.

IV. *Letters of credit.*—Full administrative powers, however, still rest in the hands of the board, who alone decide on the local works to be undertaken and allot and re-appropriate funds for them. The application for the letter of credit issues, therefore, from the Chairman, and it is only under his authority that the District Engineer draws against the letter of credit; the district board thus maintain, through their Chairman, primary control over expenditure. In view of simplifying procedure and bringing all works under one system, one letter of credit only will be applied for and will cover both Local and Provincial works, the allotments for the latter being treated as special grants available only for particular works specified in the Provincial budget or in subsequent sanctions or re-appropriation statements.

APPENDICES.

APPENDIX A.

STATEMENT A.

Average Normal Expenditure of District Boards upon matters administered by them under Section 24, Act XIV of 1883.

District.	Public Works.		Arboriculture (roadside avenues.)	Education.			Medical.		
	Original works and repairs.	Other charges: establishment, tools and plant, &c.		District inspecting staff.	Schools.	Grants-in-aid.	Dispensaries.	Purchase of European medicines.	District sanitation.
1	2	3	4	5	6	7	8	9	10
N.-W. PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dún	11,610	11,520	450	1,500	4,010	5,100	3,670	480	50
Saháranpur	38,220	10,110	1,900	2,910	17,600	5,220	6,920	950	300
Muzaffarnagar	40,080	8,740	3,550	2,550	19,730	...	3,970	200	200
Meerut	48,000	19,100	1,800	3,510	33,200	5,420	10,500	850	300
Bulandshahr	34,190	13,820	2,080	2,310	20,900	60	8,010	400	300
Aligarh	45,110	15,920	3,460	2,960	32,550	600	7,770	450	300
Muttra	42,070	13,080	2,670	3,610	24,810	..	4,990	450	200
Agra	36,340	12,900	2,560	2,330	22,980	1,180	18,290	1,500	300
Farukhabad	51,030	10,470	1,350	3,390	23,530	3,320	6,210	550	300
Mainpuri	33,750	9,380	1,300	3,280	18,310	2,820	4,180	200	200
Etáwah	36,050	14,980	1,500	2,810	28,990	...	4,000	270	200
Etah	23,700	9,100	1,550	2,650	18,310	...	8,080	370	200
Bareilly	34,000	10,890	2,600	2,400	40,710	5,260	6,950	600	300
Bijnor	34,130	11,920	900	2,400	18,410	1,550	6,210	450	200
Budaun	35,160	11,610	980	3,120	22,460	1,740	10,340	800	300
Sháhjahánpur	28,660	12,320	1,100	2,640	22,440	1,160	7,430	500	300
Moradabad	38,960	14,510	1,570	2,400	26,810	4,160	8,290	800	300

Pilibhít	15,640	5,690	200	1,670	8,130	...	4,070	300	200
Cawnpore	35,070	13,350	1,770	2,870	34,170	4,140	10,430	780	300
Fatehpur	44,230	9,220	1,510	2,870	18,870	...	2,680	220	200
Bánda	38,870	16,080	4,400	2,630	23,940	1,020	5,200	450	300
Allahabad	26,470	13,220	1,540	2,750	35,590	3,600	16,040	1,370	300
Hamírpur	15,520	7,190	1,800	2,390	15,810	...	4,350	350	200
Jaunpur	48,990	9,960	2,210	2,390	22,670	1,800	5,150	200	300
Azamgarh	30,050	14,560	600	2,390	19,080	2,100	4,520	250	300
Benares	34,630	12,430	1,000	2,510	10,820	13,530	12,020	1,050	200
Basti	20,720	8,740	540	2,390	15,610	1,680	4,950	400	200
Mirzapur	36,090	16,340	1,700	2,150	24,890	3,560	8,810	750	200
Ballia	24,000	10,670	500	2,390	11,120	2,400	5,880	300	100
Gházipur	44,720	10,840	500	2,630	14,470	6,970	4,860	300	200
Gorakhpur	30,070	11,640	1,400	2,870	23,810	5,700	8,980	750	300
Jhánsi	48,010	17,120	2,900	3,180	9,960	300	4,400	300	100
Jalaun	33,880	9,860	2,400	3,070	14,330	...	6,260	500	100
Lalitpur	15,450	7,270	5,000	1,230	6,500	...	1,730	100	50
Kumaun	33,920	18,990	250	790	11,210	8,260	5,270	850	...
Garhwál	23,270	7,130	320	790	5,010	3,240	...	...	...
Tarái	7,830	4,170	...	790	1,500	...	5,770	...	...
Total, N.-W. Provinces ...	12,18,490	4,34,840	61,860	91,520	7,23,240	95,880	2,47,180	19,040	7,800
Lucknow	22,760	8,860	1,440	3,610	15,990	16,190	1,550	300	300
Unao	23,320	12,480	500	4,300	22,090	780	7,820	400	200
Bara Banki	36,040	11,250	1,110	3,840	27,970	180	9,780	700	200
Sitapur	36,320	12,840	940	4,240	21,880	2,620	7,820	300	200
Hardoi	40,000	10,460	1,230	4,210	26,120	170	7,840	600	200
Kheri	44,800	8,620	150	3,340	14,730	1,200	6,840	300	200
Fyzabad	27,680	9,510	540	4,420	26,750	440	9,210	350	300
Gonda	57,790	17,510	530	3,760	23,180	520	10,570	350	200
Bahraich	34,910	11,640	1,000	3,990	17,010	440	8,530	450	200
Rae Bareli	39,790	13,510	800	3,660	22,700	490	8,970	400	300
Sultanpur	19,430	11,460	600	3,510	18,890	60	6,310	300	200
Partabgarh	25,780	9,900	600	3,910	15,180	150	5,760	300	200
Total, Oudh ...	4,08,620	1,38,040	9,440	46,790	2,52,490	23,240	91,000	4,750	2,700
GRAND TOTAL ...	16,27,110	5,72,880	71,300	1,38,310	9,75,730	1,19,120	3,38,180	23,790	10,500

APPENDIX A.

STATEMENT A—(*concluded*).

Average Normal Expenditure of District Boards upon matters administered by them under Section 24, Act XIV of 1883—(concluded).

District.	Vaccination.	Staging bungalows (establishment and maintenance).	Tanks, wells, &c.	Encamping-grounds, sarais and parsos.	Office charges. Establishment.	Office charges. Contingencies.	Miscellaneous.	Total.	Remarks.
1	11	12	13	14	15	16	17	18	19
N.-W. PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dehra Dún	1,320	1,440	20	180	360	150	150	42,010	
Saháranpur	1,560	1,720	20	80	780	200	200	88,690	
Muzaffarnagar	1,350	470	...	...	780	150	150	81,920	
Meerut	1,930	280	170	40	540	250	250	1,26,140	
Bulandshahr	1,310	140	...	260	540	150	150	84,620	
Aligarh	2,120	730	...	100	960	200	200	1,13,430	
Muttra	1,710	310	...	30	780	150	150	95,010	
Agra	1,650	420	...	40	780	250	250	1,01,770	
Farukhabad	1,100	680	...	1,230	780	250	250	1,04,440	
Mainpuri	910	800	...	250	780	200	200	76,560	
Etáwah	920	130	790	...	1,020	200	200	92,060	
Etah	870	300	...	220	780	150	150	66,430	
Bareilly	1,760	870	20	330	960	250	250	1,08,150	
Bijnor	1,520	390	110	50	600	150	150	79,140	
Budaun	1,430	350	20	330	780	200	200	89,820	
Sháhjahánpur...	1,270	360	250	80	780	200	200	79,690	
Moradabad	1,740	920	...	...	780	250	250	1,01,740	

Pilibhít	880	...	...	50	300	150	150	37,430
Cawnpore	2,450	...	80	160	960	250	250	1,07,030
Fatehpur	1,680	300	...	460	780	150	150	83,320
Bánda	2,130	270	...	440	780	200	200	96,910
Allahabad	2,140	...	...	130	960	250	250	1,04,610
Hamírpur	1,700	490	50	640	780	150	150	51,570
Jaunpur	1,550	400	10	60	780	200	200	96,870
Azamgarh	1,920	580	...	400	780	200	200	77,930
Benares	1,440	310	...	500	780	200	200	91,620
Basti	2,110	200	...	130	780	150	150	58,750
Mirzapur	1,160	330	...	...	780	200	200	97,160
Ballia	900	...	...	...	240	150	150	58,800
Gházipur	1,440	130	30	180	780	250	250	88,540
Gorakhpur	3,370	280	...	200	960	200	200	90,730
Jhánsi	1,200	1,110	130	110	780	150	150	89,900
Jalaun	920	720	500	40	600	150	150	73,480
Lalitpur	720	670	...	60	360	150	150	39,440
Kumaun	1,290	8,120	...	...	...	150	150	89,250
Garhwál	1,160	...	...	...	360	150	150	41,580
Tarái	1,150	...	...	...	...	150	150	21,510
Total, N.-W. Provinces ...	55,780	24,220	2,200	6,780	25,320	6,950	6,950	30,28,050
Lucknow	1,130	...	10	...	1,140	200	200	73,680
Unao	960	...	60	50	1,140	150	150	74,400
Bara Banki	660	340	220	...	1,140	150	150	93,730
Sitapur	880	370	20	140	1,140	200	200	90,110
Hardoi	580	330	...	...	570	150	150	92,610
Kheri	350	300	...	30	1,020	150	150	82,180
Fyzabad	850	570	30	250	1,140	200	200	82,440
Gonda	570	330	30	310	480	150	150	1,16,430
Bahraich	530	...	...	150	1,140	150	150	80,290
Rae Bareli	1,020	340	...	100	1,080	200	200	93,560
Sultanpur	720	400	30	170	900	150	150	63,280
Partabgarh	550	300	...	40	960	150	150	63,930
Total, Oudh ...	8,800	3,280	400	1,240	11,850	2,000	2,000	10,06,640
GRAND TOTAL ...	64,580	27,500	2,600	8,020	37,170	8,950	8,950	40,34,690

APPENDIX B.

STATEMENT B (1).

Statement of Local Rates and of Acreage and other Cesses in the North-Western Provinces.

Division.	District.	Full amount of local rates levied under Act III of 1878.	Deduct amount appropriated under section 11 (a).	Deduct amount assigned under section 11 (b).	Balance of local rates.	Add: Commuted jagírs.	Add: Road cess.	Add: Dák cess.	Add: School cess.	Total balance of local rates and cesses available for allotment.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	8,889	1,481	741	6,667	...	...	...	...	6,667
	Saháranpur	1,45,611	24,268	12,134	1,09,209	...	...	...	...	1,09,209
	Muzaffarnagar	1,56,023	26,004	13,002	1,17,017	...	...	...	...	1,17,017
	Meerut	2,68,656	44,776	22,388	2,01,492	...	...	...	...	2,01,492
	Bulandshahr	1,54,443	25,740	12,870	1,15,833	...	...	...	...	1,15,833
	Aligarh	2,62,410	43,735	21,867	1,96,808	...	...	...	...	1,96,808
AGRA.	Muttra	2,08,556	34,759	17,380	1,56,417	...	...	...	...	1,56,417
	Agra	2,25,832	37,638	18,820	1,69,374	...	...	...	...	1,69,374
	Farukhabad	1,58,299	26,383	13,192	1,18,724	...	...	...	...	1,18,724
	Mainpuri	1,51,788	25,298	12,650	1,13,840	...	...	...	...	1,13,840
	Etáwah	1,62,021	27,003	13,500	1,21,518	...	...	...	...	1,21,518
	Etah	1,46,459	24,410	12,205	1,09,844	...	...	...	...	1,09,844
ROHILKHAND.	Bareilly	1,70,477	28,413	14,206	1,27,858	...	...	...	...	1,27,858
	Bijnor	1,49,752	24,958	12,480	1,12,314	...	...	...	...	1,12,314
	Budaun	1,28,811	21,468	10,734	96,609	...	...	...	...	96,609
	Moradabad	2,09,185	34,864	17,432	1,56,389	...	...	...	...	1,56,889
	Pilibhít	86,000	14,333	7,166	64,501	...	...	...	...	64,501
	Sháhjahánpur...	1,44,469	24,078	12,040	1,08,351	...	...	...	...	1,08,351

ALLAHABAD.	Cawnpore	...	...	...	2,59,639	43,273	21,636	1,94,730	...	...	...	...	1,94,730
	Fatehpur	...	...	...	1,57,336	26,222	13,111	1,18,003	...	...	...	...	1,18,003
	Hamírpur	...	...	...	1,31,156	21,859	10,930	98,367	...	...	...	...	98,367
	Bánda	...	...	...	1,50,700	25,116	12,560	1,13,024	...	...	...	...	1,13,024
	Allahabad	...	...	...	2,89,237	48,206	24,103	2,16,928	...	...	...	...	2,16,928
	Jaunpur	...	...	...	95,881*	19,176	7,670	69,035	33,143	12,477	...	...	1,14,655
BENARES.	Benares	...	...	...	67,160*	13,432	5,373	48,355	29,285	9,046	...	...	86,686
	Basti	...	...	...	1,65,198	27,533	13,766	1,23,899	...	...	...	...	1,23,899
	Azamgarh	...	...	...	5,710* 2,01,647	34,750	17,260	1,55,347	1,511	533	...	...	1,57,391
	Gházipur	...	...	...	1,03,342	20,668	8,270	74,404	15,141	10,890	...	...	1,00,435
	Gorakhpur	...	...	...	2,08,179	34,696	17,350	1,56,133	...	...	...	...	1,56,133
	Ballia	...	...	...	81,752* 84	16,364	6,547	58,925	9,902	6,208	...	...	75,035
	Mirzapur	...	...	...	43,965* 522	8,880	3,560	32,047	26,630	9,072	732	325	68,806†
JHÁNSI	Jhánsi	...	...	...	59,355	9,892	4,946	44,517	...	...	...	...	44,517
	Jalaun	...	...	...	1,19,397	19,899	9,950	89,348	...	...	...	...	89,548
	Lalitpur	...	...	...	22,840	3,806	1,903	17,131	...	...	...	...	17,131
KAMAUN.	Kumaun	...	...	...	30,796	5,132	2,566	23,098	...	...	...	...	23,098
	Garhwal	...	...	...	13,080	2,180	1,090	9,810	...	...	...	..	9,810
	Tarái	...	...	...	12,031	2,005	1,002	9,024	...	...	...	...	9,024
	Total		...	...	51,56,688	8,72,698	4,28,400	38,55,590	1,15,612	58,226	732	325	40,20,485

*These sums are on account of the "acreage cess."

† G. O. No. $\frac{\quad}{X-68}$, dated July, 1888.

N.B.—The figures given in this statement are taken from the Board's Administration Report for 1880, appendix V and annexure P.

APPENDIX C.

STATEMENT B (2).

Statement of Local Rates and Cesses in Oudh.

Division.	District.	Local rates levied under Act IV of 1878.				Settlement cesses.			Total balance of local rates and settlement cesses available for allotment.	Remarks.
		Full amount of local rates levied under Act IV of 1878.*	Deduct amount appropriated under section 11 (a).	Deduct amount assigned under section 11 (b).	Balance of local rates.	Amount of settlement cesses.*	Deduct margin cess.	Balance of settlement cesses.		
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LUCKNOW ...	Lucknow	35,500	15,780	1,972	17,748	19,720	1,972	17,748	35,496	
	Unao	61,500	27,340	3,416	30,744	34,320	3,432	30,888	61,632	
	Bara Banki	72,180	32,080	4,010	36,090	40,120	4,012	36,108	72,198	
SITAPUR ...	Sitapur	59,940	26,640	3,330	29,970	33,000	3,300	29,700	59,670	
	Hardoi	62,470	27,770	3,470	31,230	34,530	3,453	31,077	62,307	
	Kheri	36,920	16,410	2,051	18,459	20,690	2,069	18,621	37,080	
FYZABAD ...	Fyzabad	52,380	23,280	2,910	26,190	29,130	2,913	26,217	52,407	
	Gonda	71,310	31,690	3,962	35,658	39,490	3,949	35,541	71,199	
	Bahraich	48,560	21,580	2,698	24,282	26,980	2,698	24,282	48,564	
RAE BARELI	Rae Bareli	58,040	25,800	3,224	29,016	32,490	3 249	29,241	58,257	
	Sultanpur	54,170	24,080	3,009	27,081	30,570	3,057	27,513	54,594	
	Partabgarh	44,600	19,820	2,478	22,302	24,780	2,478	22,302	44,604	
	Total, Oudh ...	6,57,570	2,92,270	36,530	3,28,770	3,65,820	36,582	3,29,238	6,58,008	
	Total, N.-W. Provinces ...	...	...	...	...	...	...	...	40,20,485	
	GRAND TOTAL, N.-W. P. AND OUDH ...	...	...	...	...	...	...	...	46,78,493	

*Rates and cesses are calculated on the estimates of revenue year ending 30th September, 1882.

APPENDIX D.

STATEMENT C.

Reservations.

District.	Rural police.	District post.	Registration of traffic.	Lunatic asylums.*	Total of columns 2, 3, and 4.
1	2	3	4	5	6
N.-W, PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dún	3,900	170	30	80	4,100
Saháranpur	62,640	3,560	410	1,240	66,610
Muzaffarnagar	44,800	4,970	440	1,330	50,210
Meerut	83,330	6,550	760	2,290	90,640
Bulandshahr	71,390	6,100	440	1,320	77,930
Aligarh	73,580	4,960	740	2,230	79,280
Muttra	58,750	4,280	590	1,780	63,620
Agra	82,540	4,040	640	1,920	87,220
Farukhabad	75,320	3,930	450	1,350	79,700
Mainpuri	67,040	2,770	430	1,290	70,240
Etáwah	52,950	3,120	360	1,380	56,430
Etah	55,970	3,570	410	1,250	59,950
Bareilly	72,280	3,590	480	1,450	76,350
Bijnor	65,750	3,840	420	1,280	70,010
Budaun	73,610	4,110	360	1,100	78,080
Moradabad	82,580	4,260	590	1,780	87,430
Pilibhít	37,860	1,800	240	730	39,900
Sháhjahánpur	75,140	3,730	410	1,230	79,280
Cawnpore	1,03,870	2,300	730	1,210	1,06,900
Fatehpur	67,810	2,550	450	1,340	70,810
Hamírpur	45,130	4,850	370	1,120	50,350
Bánda	62,710	6,860	430	1,280	70,000
Allahabad	1,24,580	4,980	820	2,460	1,30,380
Jaunpur	70,960	3,360	430	1,300	74,750
Benares	53,080	1,830	330	990	55,240
Basti	72,620	5,600	470	1,410	78,690
Ballia	46,160	2,850	280	850	49,290
Azamgarh	80,700	4,020	590	1,790	85,310
Gházipur	64,400	3,020	380	1,140	67,800
Gorakhpur	83,470	8,480	590	1,770	92,540
Mirzapur	49,720	8,230	250	760	58,200
Jhánsi	28,330	4,300	170	500	32,800
Jalaun	45,280	4,720	340	1,020	50,340
Lalitpur	17,670	4,690	60	190	22,420
Kumaun	...	6,600	50	...	6,650
Garhwál	...	3,380	40	...	3,420
Tarái	4,610	1,910	20	...	6,540
Total, N.-W. Provinces ...	21,60,530	1,53,880	15,000	44,160	23,29,410

* The figures of this column are excluded from the totals in column 6.

APPENDIX D.

STATEMENT C—(*concluded*).

Reservations—(concluded).

District.	Rural police.	District post.	Registration of traffic.	Lunatic asylums.	Total of columns 2, 3, and 4.
1	2	3	4	5	6
OUDH.	Rs.	Rs.	Rs.	Rs.	Rs.
Lucknow	...	3,880	270	570	4,150
Unao	...	2,550	470	1,000	3,020
Bara Banki	...	4,300	550	1,170	4,850
Sitapur	...	1,650	450	970	2,100
Hardoi	...	1,650	480	1,010	2,130
Kheri	...	1,930	280	600	2,210
Fyzabad	...	3,260	390	850	3,650
Gonda	...	3,850	550	1,150	4,400
Bahraich	...	4,010	370	790	4,380
Rae Bareli	...	2,230	440	950	2,670
Sultanpur	...	3,610	410	880	4,020
Partabgarh	...	2,270	340	720	2,610
Total, Oudh ...	...	35,190	5,000	10,660	49,190
GRAND TOTAL ...	21,60,530	1,89,070	20,000	54,820	23,69,600

APPENDIX E.

STATEMENT D.

Deductions.

District.	Inspection of schools.	Normal schools.	Direction and accounts, Public Works Department.	Local funds establishment in Commissioners' offices.	District sanitation (reserve).	Total.
1	2	3	4	5	6	7
NORTH-WESTERN PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dún	90	50	580	100	10	830
Sahárunpur	2,100	840	1,670	170	90	4,870
Muzaffarnagar ...	2,200	900	1,640	160	100	5,000
Meerut	3,900	1,560	2,240	300	180	8,180
Bulandshahr	2,200	890	1,670	170	100	5,030
Aligarh	3,800	1,520	1,980	300	170	7,770
Muttra	3,200	1,040	1,740	220	140	6,340
Agra	3,200	1,120	1,670	260	150	6,400
Farukhabad	2,300	790	1,810	180	100	5,180
Mainpuri	2,200	750	1,270	180	100	4,500
Etáwah	2,300	810	1,620	180	80	4,990
Etah	2,100	730	1,060	180	90	4,160
Bareilly	2,400	970	1,580	220	110	5,280
Bijnor	2,200	860	1,580	210	90	4,940
Budaun	1,700	740	1,610	160	80	4,290
Moradabad	3,000	1,190	1,780	270	130	6,370
Pilibhít	1,200	490	670	130	50	2,540
Sháhjahánpur ...	2,100	820	1,320	210	90	4,540
Cawnpore	3,700	1,480	1,600	280	170	7,230
Fatehpur	2,300	900	1,820	170	100	5,290
Hamírpur	1,900	750	690	140	80	3,560
Bánda	2,200	860	1,830	160	100	5,150
Allahabad	5,200	1,650	1,280	290	190	8,610
Jaunpur	2,200	870	2,000	160	100	5,330
Benares	1,600	590	1,630	160	70	4,050
Basti	2,400	840	920	220	100	4,480
Ballia	1,400	510	1,170	130	60	3,270
Azamgarh	3,000	1,070	1,540	270	130	6,010
Gházipur	1,900	680	1,890	140	80	4,690
Gorakhpur	3,000	1,070	1,350	270	130	5,820
Mirzapur	1,300	450	1,790	110	50	3,700
Jhánsi	790	570	2,310	200	40	3,910
Jalaun	1,700	1,150	1,520	300	70	4,740
Lalitpur	290	220	640	100	20	1,270
Kumaun	390	...	1,630	300	10	2,330
Garhwál	180	...	1,040	150	10	1,380
Tarái	180	...	320	150	10	660
Total, N.-W. Provinces ...	77,820	29,730	54,460	7,300	3,380	1,72,690

APPENDIX E.

STATEMENT D—(*concluded*).

Deductions—(concluded).

District.	Inspection of schools.	Normal schools.	Direction and accounts, Public Works Department.	Local funds establishment in Commissioner's offices.	District sanitation (reserve).	Total.
1	2	3	4	5	6	7
OUDH.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lucknow	680	800	1,000	120	60	2,660
Unao	1,200	1,390	1,210	240	100	4,140
Bara Banki	1,400	1,620	1,620	240	120	5,000
Sitapur	1,100	1,340	1,630	240	100	4,410
Hardoi	1,200	1,400	1,740	240	110	4,690
Kheri	680	830	1,760	120	70	3,460
Fyzabad	1,000	1,180	1,270	200	90	3,740
Gonda	1,400	1,600	2,610	250	120	5,980
Bahraich	880	1,090	1,570	150	80	3,770
Rae Bareli	1,100	1,310	1,840	220	100	4,570
Sultanpur	390	1,230	940	200	90	2,850
Partabgarh	700	1,000	1,150	180	80	3,110
Total, Oudh ...	11,730	14,790	18,340	2,400	1,120	48,380
GRAND TOTAL ...	89,550	44,520	72,800	9,700	4,500	2,21,070

APPENDIX F.

STATEMENT E.

Contributions payable by Municipalities (Act XV of 1883).

District.	Municipality.	Amount.	Total.
		Rs.	Rs.
DEHRA DÚN ...	Dehra	290	
	Mussoorie	450	
			740
SAHÁRANPUR ...	Saháranpur	2,200	
	Hardwár Union	840	
	Deoband	480	
			3,520
MUZAFFARNAGAR,	Muzaffarnagar	290	
	Kandhla	110	
	Kairana	430	
			830
MEERUT ...	Meerut	2,896	
	Gházíabad	320	
	Baraut	160	
	Bágpat	290	
	Hápur	290	
			3,956
BULANDSHAHR ...	Bulandshahr	240	
	Anúpshahr	340	
	Khurja	380	
	Sikandrabad	360	
			1,320
ALIGARH ...	Koil	1,400	
	Háthras	540	
	Atrauli	170	
	Sikandra Ráo	140	
			2,250
MUTTRA	Muttra	2,070	
	Brindában	370	
			2,440
AGRA	Agra	8,370	
	Fatehpur Sikri	60	
	Firozabad	140	
			8,570
FARUKHABAD ...	Fatehgarh-*cum*-Farukhabad ...	5,050	
			5,050
MAINPURI ...	Mainpuri	1,090	
			1,090
ETÁWAH ...	Etáwah	490	
			490
ETAH ...	Etah	200	
	Soron	770	
	Kásganj	530	
	Marehra	190	
	Jalesar	150	
			1,840

APPENDIX F.

STATEMENT E—(*continued*).

Contributions payable by Municipalities (*Act XV of* 1883)—(contd.)

District.	Municipality.	Amount.	Total.
		Rs.	Rs.
BIJNOR ...	Bijnor	690	
	Chandpur	530	
	Dhampur	120	
	Nagína	560	
	Najíbabad	570	
			2,470
MORADABAD ...	Moradabad	4,440	
	Chandausi	1,030	
	Amroha	1,110	
	Sambhal	820	
			7,400
BUDAUN ...	Budaun	1,920	
	Bilsi	110	
	Ujhani	240	
	Sahaswan	910	
			3,180
BAREILLY ...	Bareilly	12,600	
			12,600
SHÁHJAHÁNPUR ...	Sháhjahánpur...	1,580	
	Tilhar	30	
			1,610
PILIBHÍT ...	Pilibhít	1,510	
	Bisalpur	90	
			1,600
CAWNPORE ...	Cawnpore	7,670	
			7,670
FATEHPUR ...	Fatehpur	320	
			320
ALLAHABAD ...	Allahabad	9,960	
			9,960
JAUNPUR ...	Jaunpur	1,320	
			1,320
AZAMGARH ...	Azamgarh	840	
			840
MIRZAPUR ...	Mirzapur	6,310	
	Chunar	200	
			6,510
BENARES ...	Benares	8,570	
			8,570
GHÁZIPUR ...	Gházipur	1,460	
			1,460
GORAKHPUR ...	Gorakhpur	970	
			970
BALLIA ...	Ballia	110	
			110
JHÁNSI ...	Mau Ránipur	1,230	
			1,230

APPENDIX F.

STATEMENT E—*(concluded)*.

Contributions payable by Municipalities (*Act XV of* 1883—(concld).

District.	Municipality.	Amount.	Total.
		Rs.	Rs.
TARÁI ...	Káshipur	270	270
LUCKNOW ...	Lucknow	17,630	*17,630
BARA BANKI ...	Nawábganj	110	110
SITAPUR ...	Sitapur	950	1,320
	Khairabad	370	
HARDOI ...	Hardoi	290	950
	Sandíla	400	
	Bilgram	260	
FYZABAD ...	Fyzabad	5,380	6,020
	Tanda	640	
BAHRAICH ...	Bahraich	480	480
GONDA ...	Gonda	230	750
	Nawabganj	470	
	Utraula	90	
SULTANPUR ...	Sultanpur	370	370
	Total ...	...	1,27,856

* Remitted from 1886-87 to 1890-91, *vide* G. O. No. $\frac{39}{XI-390-81}$, dated 12th January, 1887

APPENDIX G.

STATEMENT F.

Income of Transferred Services.

District.	Sale proceeds of grass, wood, &c., on road-sides.	Educational receipts.	Medical receipts.	Staging bungalow receipts.	Receipts from saráis, parácos, and encamping-grounds.	Surplus of Pound Fund.	Total.	Remarks.
1	2	3	4	5	6	7	8	9
N.-W. PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dehra Dún ...	300	170	3,190	600	70	1,130	5,460	
Saháranpur ...	1,000	1,170	3,260	2,800	60	1,840	10,130	
Muzaffarnagar ...	3,890	1,370	1,300	100	...	2,110	8,770	
Meerut ...	2,120	2,070	5,130	100	...	2,140	11,560	
Bulandshahr ...	1,500	1,380	4,410	80	200	1,800	9,370	
Aligarh ...	1,000	2,850	5,250	900	70	1,890	11,960	
Muttra ...	700	3,600	3,100	450	...	1,430	9,280	
Agra ...	890	860	5,060	1,200	40	1,120	9,170	
Farukhabad ...	660	2,290	2,840	300	200	2,740	9,030	
Mainpuri ...	940	1,520	1,420	560	...	2,720	7,100	
Etáwah ...	330	3,480	1,630	290	...	4,250	9,980	
Etah ...	550	900	3,830	200	...	1,130	6,610	
Bareilly ...	700	3,120	3,540	1,000	880	1,800	11,040	
Bijnor ...	880	2,340	3,320	50	20	2,370	8,980	
Budaun ...	830	2,300	4,480	170	...	1,460	9,240	
Moradabad ...	640	6,230	3,400	700	...	2,430	13,400	
Pilibhít ...	10	160	1,780	...	...	490	2,440	
Sháhjahánpur ...	650	2,250	3,350	290	...	2,210	8,750	
Cawnpore ...	1,230	3,450	4,640	...	10	5,030	14,360	
Fatehpur ...	950	970	1,860	200	100	1,890	5,970	
Hamírpur ...	290	410	2,110	100	340	4,860	8,110	
Bánda ...	100	990	2,280	180	300	3,650	7,500	
Allahabad ...	1,200	5,490	9,200	...	...	3,020	18,910	
Jaunpur ...	1,530	2,610	2,150	370	20	380	7,060	
Benares ...	3,000	120	6,730	400	290	810	11,350	
Ballia ...	60	150	1,340	...	...	990	2,540	
Basti ...	50	100	3,840	200	240	3,010	7,440	
Azamgarh ...	580	250	2,050	200	800	460	4,340	
Gházipur ...	140	120	2,120	200	20	1,290	3,890	
Gorakhpur ...	350	320	4,720	300	130	7,600	13,420	
Mirzapur ...	460	4,500	4,220	150	80	2,840	12,250	
Jhánsi ...	400	690	2,010	600	...	1,860	5,560	
Jalaun ...	310	490	2,520	450	80	2,160	6,010	
Lalitpur ...	60	300	700	120	20	2,050	3,250	
Kumaun ...	...	...	3,530	7,570	...	3,970	15,070	
Garhwál ...	...	60	...	...	...	190	250	
Tarái ...	...	260	3,460	...	...	3,150	6,870	
Total, N.-W. Provinces,	28,300	59,340	1,19,770	20,770	3,970	84,270	3,16,420	

BENGAL SECRETARIAT LIBRARY.

APPENDIX G.

STATEMENT F—(concluded).

Income of Transferred Services —(concluded).

District.	Sale proceeds of grass, wood, &c., on road-sides.	Educational receipts.	Medical receipts	Staging bungalow receipts.	Receipts from sarais, paraos, and encamping-grounds.	Surplus of Pound Fund.	Total.	Remarks.
1	2	3	4	5	6	7	8	9
OUDH.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lucknow ...	560	2,730	600	...	...	1,730	5,620	
Unao ...	290	3,270	1,760	...	...	2,910	8,230	
Bara Banki ...	370	2,580	180	150	...	2,110	5,390	
Sitapur ...	40	2,530	1,260	200	...	3,130	7,160	
Hardoi ...	450	3,370	1,910	50	...	3,820	9,600	
Kheri ...	10	2,750	1,290	50	...	3,150	7,250	
Fyzabad ...	50	5,420	930	300	350	2,180	9,230	
Gonda ...	30	2,880	1,380	100	...	3,620	8,010	
Bahraich ...	20	3,110	3,400	...	150	5,390	12,070	
Rae Bareli ...	90	3,780	2,980	150	...	3,160	10,160	
Sultanpur ...	70	2,480	460	50	...	3,340	6,400	
Partabgarh ...	520	2,480	1,700	40	...	2,260	7,000	
Total, Oudh ...	2,500	37,380	17,850	1,090	500	36,800	96,120	
GRAND TOTAL ...	30,800	96,720	1,37,620	21,860	4,470	1,21,070	4,12,540	

APENDIX H.

STATEMENT G.

Assignments.

District	Local rates available for local expenditure.	Deduct			Balance of local rates.	Add		Result of column 6, 7, and 8.	Liabilities for transferred services.	Difference between columns 9 and 10, *i. e.*, amount to be made good by assignment.
		Reservations.	Deductions.	Total.		Income of transferred services.	Municipal contributions.			
1	2	3	4	5	6	7	8	9	10	11
N.-W. PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dún ...	6,670	4,100	830	4,930	1,740	5,460	740	7,940	42,010	—34,070
Saháranpur ...	1,09,210	66,610	4,870	71,480	37,730	10,130	3,520	51,380	88,690	—37,310
Muzaffarnagar ...	1,17,020	50,210	5,000	55,210	61,810	8,770	830	71,410	81,920	—10,510
Meerut ...	2,01,490	90,640	8,180	98,820	1,02,670	11,560	3,960	1,18,190	1,26,140	—7,950
Bulandshahr ...	1,15,830	77,930	5,030	82,960	32,870	9,370	1,320	43,560	84,620	—41,060
Aligarh ...	1,96,810	79,280	7,770	87,050	1,09,760	11,960	2,250	1,23,970	1,13,430	+10,540
Muttra ...	1,56,420	63,620	6,340	69,960	86,460	9,280	2,440	98,180	95,010	+3,170
Agra ...	1,69,370	87,220	6,400	93,620	75,750	9,170	8,570	93,490	1,01,770	—8,280
Farukhabad ...	1,18,720	79,700	5,180	84,880	33,840	9,030	5,050	47,920	1,04,440	—56,520
Mainpuri ...	1,13,840	70,240	4,500	74,740	39,100	7,100	1,090	47,290	76,560	—29,270
Etáwah ...	1,21,520	56,430	4,990	61,420	60,100	9,980	490	70,570	92,060	—21,490
Etah ...	1,09,840	59,950	4,160	64,110	45,730	6,610	1,840	54,180	66,430	—12,250
Bareilly ...	1,27,860	76,350	5,280	81,630	46,230	11,040	12,600	69,870	1,08,150	—38,280
Bijnor ...	1,12,310	70,010	4,940	74,950	37,360	8,980	2,470	48,810	79,140	—30,330
Budaun ...	96,610	78,080	4,290	82,370	14,240	9,240	3,180	26,660	89,820	—63,160
Moradabad ...	1,56,890	87,430	6,370	93,800	63,090	13,400	7,400	83,890	1,01,740	—17,850
Pilibhít ...	64,500	39,900	2,540	42,440	22,060	2,440	1,600	26,100	37,430	—11,330
Sháhjahánpur ...	1,08,350	79,280	4,540	83,820	24,530	8,750	1,610	34,890	79,690	—44,800

Cawnpore ...	1,94,730	1,06,900	7,230	1,14,130	80,600	14,360	7,670	1,02,630	1,07,030	—4,400
Fatehpur ...	1,18,000	70,810	5,290	76,100	41,900	5,970	320	48,190	83,320	—35,130
Hamírpur ...	98,360	50,350	3,560	53,910	44,450	8,110	...	52,560	51,570	+ 990
Bánda ...	1,13,020	70,000	5,150	75,150	37,870	7,500	...	45,370	96,910	—51,540
Allahabad ...	2,16,930	1,30,380	8,610	1,38,990	77,940	18,910	9,960	1,06,810	1,04,610	+ 2,200
Jaunpur ...	1,14,660	74,750	5,330	80,080	34,580	7,030	1,320	42,960	96,870	—53,910
Benares ...	86,690	55,240	4,050	59,290	27,400	11,350	8,570	47,320	91,620	—44,300
Basti ...	1,23,900	78,690	4,480	83,170	40,730	7,440	...	48,170	58,750	—10,580
Ballia ...	75,040	49,290	3,270	52,560	22,480	2,540	110	25,130	58,800	— 33,670
Azamgarh ...	1,57,390	85,310	6,010	91,320	66,070	4,340	840	71,250	77,930	—6,680
Gházipur ...	1,00,440	67,800	4,690	72,490	27,950	3,890	1,460	33,300	88,540	—55,240
Gorakhpur ...	1,56,130	92,540	5,820	98,360	57,770	13,420	970	72,160	90,730	—18,570
Mirzapur ...	68,800	58,200	3,700	61,900	6,900	12,250	6,510	25,660	97,160	—71,500
Jhánsi ...	44,520	32,800	3,910	36,710	7,810	5,560	1,230	14,600	89,900	—77,530
Jalaun ...	89,550	50,340	4,740	55,080	34,470	6,010	...	40,480	73,480	—33,000
Lalitpur ...	17,130	22,420	1,270	23,690	—6,560	3,250	...	—3,310	39,440	—42,750
Kumaun ...	23,100	6,650	2,330	8,980	14,120	15,070	...	29,190	89,250	—60,060
Garhwál ...	9,810	3,420	1,380	4,800	5,010	250	...	5,260	41,580	—36,320
Táráí ...	9,020	6,540	660	7,200	1,820	6,870	270	8,960	21,510	—12,550
Total, N.-W. Provinces...	40,20,480	23,29,410	1,72,690	25,02,100	15,18,380	3,16,420	1,00,190	19,34,990	30,28,050	—10,93,060
OUDH.										
Lucknow ...	35,500	4.150	2,660	6,810	28,690	5,620	17,630	51,940	73,680	—21,740
Unao ...	61,630	3,020	4.140	7,160	54,470	8,230	...	62,700	74,400	—11,700
Bara Banki ...	72,200	4,850	5,000	9,850	62,350	5,390	110	67,850	93,730	—25,880
Sitapur ...	59,670	2,100	4,410	6,510	53,160	7,160	1,320	61,640	90,110	—28,470
Hardoi ...	62,310	2,130	4,690	6,820	55,490	9,600	950	66,040	92,610	—26,570
Kheri ...	37,080	2,210	3,460	5,670	31,410	7,250	...	38,660	82,180	—43,520
Fyzabad ...	52,410	3,650	3,740	7,390	45,020	9,230	6,020	60,270	82,440	—22,170
Gonda ...	71,200	4,400	5,980	10,380	60,820	8,010	790	69,620	1,16,430	—46,810
Bahraich ...	48,560	4,380	3,770	8,150	40,410	12,070	480	52,960	80,290	—27,330
Rae Bareli ...	58,260	2,670	4,570	7,240	51,020	10,160	...	61,180	93,560	—32,380
Sultanpur ...	54,590	4,020	2,850	6,870	47,720	6,400	370	54,490	63,280	—8,790
Partabgarh ...	44,600	2,610	3,110	5,720	38,880	7,000	...	45,880	63,930	—18,050
Total, Oudh ...	6,58,010	40,190	48,380	88,570	5,69,440	96,120	27,670	6,93,230	10,06,640	—3,13,410
GRAND TOTAL ...	46,78,490	23,69,600	2,21,070	25,90,670	20,87,820	4,12,540	1,27,860	26,28,220	40,34,690	—14,06,470

APPENDIX I.

Investments.

District.	Investments.	
	Educational.	Medical.
1	2	3
N.-W. PROVINCES.	Rs.	Rs.
Dehra Dún		
Saháranpur	...	4,000
Muzaffarnagar	...	7,500
Meerut	...	...
Bulandshahr	...	8,800
Aligarh	5,800	24,000
Muttra	7,500	24,100
Agra	...	22,000
Farukhabad	3,000	30,000
Mainpuri	...	11,000
Etáwah	...	...
Etah	10,700	...
Bareilly	...	5,000
Bijnor	4,000	21,000
Budaun	16,000	13,100
Sháhjahánpur	...	...
Moradabad	...	16,000
Pilibhít	75,700	4,000
Cawnpore	...	9,600
Fatehpur	3,000	29,000
Bánda	...	9,900
Allahabad	...	4,500
Hamírpur	5,800	10,000
Jaunpur	...	3,000
Azamgarh	...	1,500
Benares	...	...
Basti	...	69,100
Mirzapur	...	3,000
Ballia	25,000	3,100
Gházipur	...	...
Gorakhpur	...	...
Jhánsi	1,000	10,000
Jalaun	...	...
Lalitpur	...	...
Kumaun	...	1,000
Garhwál	...	12,700
Tarái	...	...
Total, N.-W. Provinces ...	1,57,500	3,65,900
OUDH.		
Lucknow	...	...
Unao	...	7,000
Bara Banki	...	...
Sitapur	...	...
Hardoi	...	500
Kheri	...	...
Fyzabad	...	...
Gonda	...	3,500
Bahraich	...	33,000
Rae Bareli	...	...
Sultanpur	...	500
Partabgarh	...	...
Total, Oudh ...	...	44,500
GRAND TOTAL ...	1,57,500	4,10,400

APPENDIX J.

Form A.]

Daily Cash-book of Receipts and Expenditure of the *D strict Board for the*

month of 188 :

Date of receipt.	From whom received.	Particulars of the receipt.	Amount.					Daily total.	Date of payment.		To whom paid.	On what account.	Amount.					Daily total.
			XII.—Interest.	XIX.—Education.	XX.—Medical.	XXV.—Miscellaneous.	XXXII.—Civil buildings.		Number of cheque.	Date of payment.			18.—General administration.	22.—Education.	24.—Medical.	32.—Miscellaneous.	45.—Civil works.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

APPENDIX K.

Form B.]

Daily Register of Receipts.

Date of receipt.	XII.—INTEREST.		XIX.—EDUCATION.								
	INTEREST ON GOVERNMENT SECURITIES.		SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.		PRIMARY SCHOOLS FOR BOYS AND GIRLS.		CONTRIBUTIONS.		MISCELLANEOUS.		
	Dispensaries.	Schools.	High and middle schools (English).	Middle schools (Vernacular).	Schools for boys.	Schools for girls.	Subscriptions from private persons.	*Contributions from municipalities (special).	Sale proceeds of books.	Contributions from low school teachers (Oudh).	Other items.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

* Other than in lieu of Police relief.

Form B.]

Daily Register of Receipts—(continued).

Date of receipt.	XX.—MEDICAL.									
	HOSPITAL RECEIPTS.	Medicines sold by Civil Surgeon.	Income from endowments.	CONTRIBUTIONS.				MISCELLANEOUS.		
	Receipts from patients.			Subscriptions from private persons.	Contributions from private persons for vaccination.	Contributions from Town Fund.	Contributions from Municipalities (special).*	Vaccination receipts.	*Other receipts.* Dispensary.	*Other receipts.* Sanitation.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

* Other than in lieu of Police relief.

Form B.]

APPENDIX K.

Daily Register of Receipts—(concluded).

Date of receipt.	XXV.—Miscellaneous.				XXXII.—Civil Works.		Daily total.
	Contributions.	Rents.		Miscellaneous.	In charge of Civil Officers.		
	Contributions to District Boards from Municipalities.	Of sárais.	Of rest-houses, of paráos, and encamping-grounds.	Sundry receipts.	Arboriculture receipts.	Miscellaneous.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Form C.]

APPENDIX L.

Daily Register of Expenditure.

Date of payment.	Number of cheques.	18—GENERAL ADMINISTRATION.			Miscellaneous (met from the special miscellaneous grant).	22—EDUCATION.						
		DISTRICT BOARD'S OFFICE.				SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.						
						Schools, high.				*Schools, middle.*		
		Clerks.	Servants.	Office expenses and miscellaneous.		Salary of establishment (*a*).	Travelling allowance.	Boarding-house allowance.	Contingencies (*b*).	Salary of establishment.	Travelling allowances.	Contingencies (*c*).
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Explanation of items.

(*a*) 1. Headmasters.
2. Teachers.
3. Servants.
4. Additional teachers.

(*b*) 1. Bifurcation of studies.
2. Prizes.
3. House-rent.
4. Official postage.
5. Other items.

(*c*) 1. Prizes.
2. House-rent.
3. Books.
4. Country stationery.
5. Other items.

Form C.]

APPENDIX L.

Daily Register of Expenditure—(continued).

Date of payment.	Number of cheques.	22.—EDUCATION—(*concluded*).							
		PRIMARY SCHOOLS FOR BOYS AND GIRLS.				Petty construction and repairs.	Furniture and apparatus.	SCHOLARSHIPS.	
		Schools, low, boys.		*Schools, low, girls.*				Secondary schools.	Primary schools.
		Salary of establishment.	Contingencies. (*d*).	Salary of establishment.	Contingencies (*e*).				
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Explanation of items—(concluded).

(*d*) 1. Prizes.
2. House-rent.
3. Books.
4. Extension of primary education.
5. Other items.

(*e*) 1. Prizes.
2. House-rent.
3. Country stationery.
4. Other items.

Form C.]

APPENDIX L.

Daily Register of Expenditure—(continued).

Date of payment.	Number of cheques.	24.—MEDICAL.										
		HOSPITALS AND DISPENSARIES.				EPIDEMIC MEDICAL CHARGES.				SANITATION AND VACCINATION.		
		Salary of establishment.	Travelling allowance (*f*).	Allowance for training midwives	Contingencies. (*g*).	Salary of establishment.	Travelling allowance.	Cost of medicines.	Contingencies (*h*).	Salary of establishment.	Rewards to vaccinators.	Contingencies.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a, p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Explanation of items—(continued)

(*f*) 1. For visiting branch dispensaries.
2. For joining appointments, &c.

(*g*) 1. Diet of patients.
2. Cost of clothing and bedding.
3. Cost of country medicines and instruments.
4. Cost of European medicines.
5. Medicines supplied by Military Department.
6. Country stationery.
7. Other hospital contingencies.
8. Office contingencies.

(*h*) 1. Cholera charges.
2. Contingencies.

Form C.]

APPENDIX L.

Daily Register of Expenditure—(concluded).

Date of payment.	Number of cheques.	32.—MISCELLANEOUS.						45.—CIVIL WORKS IN CHARGE OF CIVIL OFFICERS.		Daily total.
		PETTY ESTABLISHMENT.						ARBORICULTURE: MAINTENANCE OF AVENUES.		
		Establishment of staging bungalows.*	Contingencies of staging bungalows.*	Establishment of paráos or encamping-grounds.	Contingencies of paraos or encamping-grounds.	Establishment of saráis.	Contingencies of saráis.	Establishment.	Tools and plant.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

* Not yet under the control of District Boards in all districts.

Form D.]

APPENDIX M.

Daily Register of Cheques.

Date of issue.	Number of cheque.	To whom payable.	Amount of each cheque.	Daily total.	Date of encashment.	Amount paid.	Amount lapsed.
			Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.

Form E.]

APPENDIX N.

Daily Register of Fixed Demands (if any).

Serial number of case.	Date of settlement.	Person liable.	On what account.	First month and year in which payment is due.	Second month and year in which payment is due.	Date of recovery and credit in cash account.

Form F.]

APPENDIX O.

Daily Register of Advances.

Date of charge in account.	Number (consecutive) for the year.	Person liable.	For what purpose.	Amount.	Date of recovery.	Reference to credit of recovery in cash-book.	Amount of recovery.
				Rs. a. p.			Rs. a. p.

Form G.] **APPENKIX P.**

Account of Receipts and Expenditure of the *District Board for the month of* 188

Heads of receipts.	Amount. For the current month.			Amount. From 1st April to date.			Sanctioned budget estimate.	Number of vouchers.
1	2			3			4	5
	Rs.	a	p.	Rs.	a.	p.	Rs.	
XII.—Interest.								
Interest on Government Securities.								
Dispensaries								
Schools								
XIX.—Education.								
Fees: Schools, General.								
Secondary Schools for Boys and Girls (English and Vernacular).								
High and middle schools, English ...								
Middle schools, Vernacular								
Primary Schools for Boys and Girls.								
Schools for boys								
Ditto girls								
Contributions.								
Subscriptions from private persons ...								
Contributions from Municipalities (special).*								
Miscellaneous.								
Sale proceeds of books								
Contributions from low school teachers, Oudh.								
Other items								

Heads of expenditure.	Amount. For the current month.			Amount. From 1st April to date.			Sanctioned budget grant.	Remarks.
1	2			3			4	5
	Rs.	a.	p.	Rs.	a	p.	Rs.	*Details of items (column 1).*
18.—General Administration.								
District Board's office.								(a) 1. Headmasters ...
								2. Teachers ...
								3. Servants ...
Clerks								4. Additional teachers
Servants								Total ...
Office expenses and miscellaneous.								(b) 1. Bifurcation of studies.
Miscellaneous (met from the special miscellaneous grant).								2. Prizes ..
								3. House-rent ...
								4. Official postage ..
22.—Education.								5. Other items ...
Government Schools, General. Secondary Schools for Boys and Girls (English and Vernacular)								Total ...
								(c) 1. Prizes ...
								2. House-rent ...
								3. Books ...
Schools, High. { Salary of establishment. (a)								4. Country stationery.
Travelling allowance								5. Other items ...
Boarding-house allowance.								Total ...
Contingencies (b) ...								(d) 1. Prizes ...
Schools, Middle. { Salary of establishment.								2. House-rent ...
Travelling allowance.								3. Books ...
Contingencies (c) ...								4. Extension of primary education.
								5. Other items ...
								Total ...

XX.—MEDICAL.

Hospital receipts.

Receipts from patients ...

Medicines sold by Civil Surgeons.

Sold by Civil Surgeons ...

Income from endowments.

Income from endowments ...

Contributions.

Subscription from private persons ...
Contributions from Municipalities (special),*
Contributions from private persons for accination.
Contributions from Town Funds ..

Miscellaneous.

Vaccination receipts .. ..
Other receipts ... ...
Dispensaries ... ...
Sanitation ... ...

XXV.—MISCELLANEOUS.

Contributions

Contributions to District Boards from Municipalities.

Rents.

Of sarái .. ..
Of rest-houses, of paráos, and encamping-grounds.

Miscellaneous.

Sundry receipts ... ...

Primary Schools for Boys and Girls.

SCHOOLS, LOW, BOYS. { Salary of establishment. halkabandi schools. Contingencies (*d*) ...

SCHOOLS, LOW, GIRLS. { Salary of establishment. Contingencies (*e*) ...
Petty construction and repairs...
Furniture and apparatus ...

Scholarships.

Secondary schools ...
Primary ditto ...

24.—MEDICAL.

Hospitals and Dispensaries.

Salary of establishment ...
Travelling allowance (*f*) ...
Allowance for training midwives,
Contingencies (*g*) ... ...

Epidemic Medical charges.

Salary of establishment ...
Travelling allowance ...
Cost of medicines ...
Contingencies (*h*) ... ...

Sanitation and Vaccination.

Salary of establishment ...
Rewards to vaccinators ...
Contingencies ... ...

32.—MISCELLANEOUS.

Petty Establishment.

Establishment of staging bungalows.
Contingencies of ditto ..

(*e*) 1. Prizes ...
2. House-rent ...
3. Country stationery,
4. Other items ...

Total ...

(*f*) 1. For visiting branch dispensaries.
2. For joining appointments, &c.,

Total ...

(*g*) 1. Diet of patients ...
2. Cost of clothing and bedding.
3. Cost of country medicines and instruments.
4. Cost of European medicines.
5. Medicines supplied by Military Department.
6. Country stationery,
7. Hospital contingencies.
8. Office contingencies.
9. Other items ...

Total ...

(*h*) 1. Cholera charges ...
2. Contingencies ...

Total

* Other than in lieu of Police relief.

Form G.]

APPENDIX P.

Account of Receipts and Expenditure of the District Board for the month of 188 .—(concld.).

Heads of receipts.	Amount. For the current month.	Amount. From 1st April to date.	Sanctioned budget estimate.	Number of vouchers.	Heads of expenditure.	Amount. For the current month.	Amount. From 1st April to date.	Sanctioned budget grant.	Remarks.
1	2	3	4	5	1	2	3	4	5
	Rs. a. p.	Rs. a. p.	Rs.			Rs. a. p.	Rs. a. p.	Rs.	
XXXII.—Civil Works (in charge of Civil Officers).					Establishment of paráos or encamping-grounds.				
Arboriculture receipts					Contingencies of ditto				
Miscellaneous					Establishment of saráis ...				
					Contingencies of ditto ...				
Total, Receipts					Civil Works (in charge of Civil Officers.				
Cheque drawn on Treasury					*Arboriculture and Maintenance of Avenues.*				
					Establishment				
					Tools and plant				
					Total, Expenditure ...				
					Payments into the Treasury ...				
Grand Total ...					Grand Total ...				

APPENDIX Q.

Form H.] *Counterfoil Receipt-book.*

[*To be retained in District Board's Office.*]

No._____

Dated_____.

Received from_____

_____

on account of_____

_____

Rs._____

[*To be given to the person from whom the money is received.*]

No._____

Dated_____

Received from_____

_____

on account of_____

_____

Rs._____

_____

Chairman, District Board.

Form I.]

APPENDIX R.

Cheque-book.

No. _____ Dated _____

To _____

on account of _____

_____

Rs. _____

DISTRICT FUND CHEQUE.

No. _____. Dated _____

To the Officer in charge of the Treasury at _____

Pay to _____

Rs. _____

on account of _____

and charge to District Fund _____

Rs. _____

Chairman, District Board.

N.B.—This cheque is current for three months from date of issue.

Form J.]

APPENDIX S.

Pass-book.

The Officer in charge of the Treasury or the Bank of_____in account current with the District Board.

Date.	Receipt or letter of assignment.	Amount.			Initials of the Treasury Officer.	Date of payment.	To whom paid and number and date of cheque.	Amount.			Initials of the Treasury Officer.
		Rs.	a.	p.				Rs.	a.	p.	

District Boards' servants. Dismissal of—.
Circular No. $\frac{5659}{X-800}$, dated 8th September, 1888.

The attention of * * District Boards is invited to the Government orders marginally noted, on the subject of the dismissal of Government servants. The principles laid down in these orders, that before dismissal an employé should be given a hearing and his reply reduced to writing and formal orders recorded, should be strictly observed by * * District Boards.

Circular No. 45, dated 13th August, 1881.
Ditto 2276, dated 19th August, 1879.
Page 45, Part V of the Manual of Government Orders.

Dispensary subscriptions.
G. O. N $\frac{6326}{X-403}$, dated 7th November, 1888.

Chairmen of District Boards in Oudh are requested to co-operate with the District Medical Officers in endeavouring to bring the guaranteed local income, from private subscriptions and municipal contributions, of each dispensary as close to the standard prescribed by Government as is possible. In reluctantly assenting in the case of Oudh dispensaries to the suspension for the present of the principle that the guaranteed income should be independent of aid from the local rates, the Government considers that efforts should be made by its District Officers to reduce the burden thereupon thrown on the rates within the narrowest limits. Hitherto private subscriptions and municipal contributions have tended to fall off from general belief that whatever happened, funds for the dispensaries would be forthcoming from the public revenues: and from the knowledge that surplus receipts were merely passed to the credit of Government. It is now proposed to recognise cash balances, and to allow each dispensary to enjoy its own receipts. In return for this concession it is reasonable to hope that private liberality will be quickened, and that an increased spirit of economy will be introduced into dispensary administration.

In some districts the entire subscriptions of the district appear to be nominally credited to the sadar dispensary. In these cases the portions of these receipts which properly belong to the several branch dispensaries should be ascertained and separated off. The accounts of each dispensary under standing orders require to be separately kept.

Establishment for Deputy Inspectors of Schools.
G. O. No. $\frac{1300}{X-B.1}$, dated 6th March, 1889.

It is observed that applications for the entertainment of additional establishment for the offices of Deputy Inspectors of Schools have in some instances been disposed of by Commissioners and at other times submitted to Government for orders. As the sanction of Government is essential in such cases, it is requested that all applications of this kind may be referred for the orders of Government before action is taken.

Travelling allowance to Tahsildars for attending District Boards' meetings.
G. O. No. $\frac{6169}{X.T-79}$ dated 31st October, 1888.

Tahsíldárs should not be granted travelling allowance for attending periodical meetings of District Boards, and such allowances should not be passed by Commissioners. At the same time Collectors should not require the attendance of Tahsíldárs at District Board meetings more frequently than is really necessary. In ordinary cases an attendance at three or four meetings in the course of the year should be fully sufficient.

SUPPLEMENTARY ORDERS.

Transfers of budget grants sanctioned by Commissioners.

No. $\frac{3087}{X\text{-}B\text{-}350}$, dated 21st May, 1889.

RE-APPROPRIATIONS of Public Works grants in the budgets of District Boards sanctioned by Commissioners under the authority of Rule 14 of Notification No. $\frac{960}{X\text{-}19}$, dated 25th February 1885, need not be reported to Government in the Financial Department. The report of all such transactions should be forwarded to the Examiner, Public Works Accounts, concurrently with the report made to the Public Works Department, under paragraph 3 of G. O. No. $\frac{2776}{X-19}$, dated 28th May, 1886.

Utilization of cash balances of dispensaries.

No. $\frac{354}{X\text{-}450}$, dated 13th June, 1889.

IN some cases in which transfers of funds have been sanctioned by Commissioners in the Medical budgets of District Boards, under the authority of Rule 14 of Notification No. $\frac{690}{X-19}$, dated 25th February, 1885, inconvenience has been found to arise where the cash balance at the credit of one dispensary has been indented on for the benefit of other dispensaries, and where savings from the grant for European medicines have been utilized in items of expenditure which should be met from the income raised locally.

Under recent orders a separate account has to be kept up for each dispensary, the cash balance being carried forward from year to year; and as the allotment for European medicines is a portion of the Government grant-in-aid towards the dispensary, no savings from this should be utilized on charges which have been declared to be debitable to the local guarantee. In cases of the kind referred to above, the Inspector-General of Civil Hospitals should be invariably referred to before transfers are sanctioned.

It is not intended by these orders to debar a sadar dispensary from receiving contributions, when necessary and feasible, from outlying dispensaries, towards extension of accommodation and equipment of wards. Patients from the interior of a district and the neighbourhood of the branch dispensaries are free to use—and do in fact to a considerable extent resort to—the sadar dispensary for the treatment of serious cases. It is, therefore, only reasonable that when a sadar dispensary requires aid for either of the purposes indicated above, the outlying dispensaries should, if able to afford it, contribute something in the way of assistance: the exact amount being settled in communication with the Inspector-General of Civil Hospitals.

Administrative sanctions. Currency of—for projects.
G. O. No. $\frac{5532}{X-432}$, dated 16th September, 1889.

THE rule contained in paragraph 40, section I, chapter III of the Revised Digest of Public Works Orders—to the effect that administrative sanction to provincial projects holds good for three years only after date of publication of sanction—applies to local projects also. In the case of expiry of this period for any project the continuance of which is desired by a Board, renewed sanction will be necessary.

Grants-in-aid to Dispensaries.
Notification No. $\frac{5327}{X-92}$, dated 6th September, 1889.

IN rule 2 *(b)* of the rules regulating grants-in-aid to Civil Hospitals and Dispensaries under District Boards, printed on page 23 of part IX of this Manual, omit the words "*and maintenance.*"

Inspection-books. Remarks and comments in—to be communicated to District and Municipal Boards.
No. $\frac{5151}{X-A-R-9}$, dated 30th August, 1889.

COMMISSIONERS of Divisions are requested to arrange that all comments in the inspection-books of schools and dispensaries may be periodically brought to the notice of the District and Municipal Boards which they concern, and laid before the Boards at their meetings. Extracts from remarks of departments which are within the sphere of the operations of these Boards, whether made by the authority reporting or occurring in the reviews and orders of Government should similarly—when they deal with results obtained or embody criticisms and suggestions—be communicated (and translated if necessary) to the Boards concerned.

Registration of births and deaths. District Boards to take an interest in—
G. O. No. $\frac{5153}{X-A-R-47}$, dated 30th August, 1889.

IT has been observed that little or no mention has hitherto been made in the annual reports of District Boards regarding the registration of births and deaths. The Lieutenant-Governor and Chief Commissioner is very desirous that members of District Boards should be encouraged to interest themselves as far as possible in this matter. Many of them are owners of landed property, and within the limits of their own villages can ensure, if they choose to do so, careful registration. Others live in municipalities or in towns under Act XX of 1856, and should be pressed to exert themselves to obtain accuracy in the towns or parts of the town, at least, within which they live. The registers should be submitted by the police, if required, to their inspection. Members of District Boards should be encouraged to feel that in the matter of registration, as in many other administrative matters, they are largely identified with success or failure; and that they form a very important element in district administration which is capable of progressive usefulness, and to which the Government looks for support and assistance, especially in matters within the sphere of their personal influence.

Transfers of grants in District Board budgets.
G. O. No. $\frac{4257}{X-442}$, dated 15th July, 1889.

IN accordance with the decision arrived at in 1885—(Resolution No. $\frac{1824}{IX-78}$, dated 3rd August, 1885, printed on page 57, part IX of this Manual)—under which a District Board has no direct financial control over zila school expenditure, although the items of that

expenditure appear in the Board's budget, it is hereby directed that transfer of savings in the budgets of zila schools are to be regarded as excluded from the general authority given to Commissioners under rule 14, Notification No. $\frac{960}{X-19}$, dated 25th February, 1886. If a saving under the head of zila schools occurs in any district, it should be reported to the Director of Public Instruction for adjustment in communication with the Accountant-General.

SUPPLEMENTARY ORDERS.

European medicines and instruments. Purchase of—

No. $\frac{6142}{X-866}$, dated the 16th October, 1889, Financial Department.

If a District Board desires a larger supply of European medicines than can be purchased by utilising the provincial allotment for that purpose, it must arrange for this from its own resources (excess subscriptions, *recognised savings, &c.*). Savings from any of the *provincial* grants-in-aid (specified in Rule 3 appended to Resolution No. $\frac{3863}{X-8}$, dated 30th July, 1886), cannot be utilised for this purpose. The "savings under other heads" referred to in paragraph 1 of the orders of 21st April, 1887, No. $\frac{2261}{X-B.59}$ are, as the context shows, savings from the Government grant-in-aid: not savings under heads met from the local guarantee. These latter are at the unfettered disposal of Boards; and special sanction is not necessary to the expenditure, from this source, of any available amount in excess of the provincial grant. It is only when the extra amount needed for this purpose cannot be met from the private resources at the credit of the dispensary and under the jurisdiction of the Board, that the express sanction of Government to an increased allotment for European medicines is essential.

Fines. Imposition of—on vaccinators—

G. O. No. $\frac{6885}{X\ A.\ R.-15}$, dated 23rd November, 1889. Financial Department.

Great caution must be exercised by departmental officers of the Vaccination Department in imposing fines on vaccinators; and before a final decision is come to, the District Board should ordinarily be referred to—especially when the offence is one of "short work."

Inspection charges Control of establishment and contingencies of—

No. $\frac{6565}{X-770}$, dated 13th November, 1889. Financial Department.

The departmental control of establishment and contingent charges debitable to the minor head "Inspection" in the Educational budgets of District Boards is not to be interfered with by the issue of the order (G. O. No. $\frac{6080}{X-DB-53}$, dated 17th October, 1888), directing that they should be included in the budgets of District Boards. The entry of these charges in the budgets of Boards was directed mainly with the object of securing symmetrical account: and bills debitable to the allotments under this head in the budget, duly signed by the Circle Inspector of Schools, should, as in the case of zila schools (*vide* page 27 of the District Board's Manual), be at once passed by the Chairman up to the amount of the allotment made for the purpose in the Board's budget. The entering of the allotment for district inspection charges in District Board budgets—as well as the intervention (prior to payment) of the Chairman's cheque—was introduced for purposes of account and symmetry, and not with the object of any transfer of authority.

In cases where the District Board consider that there is good ground for inquiry, it is open to them to make it; and if they desire to raise any objection, they should bring the matter, through the Chairman, to the notice of the Inspector. But they should not decline to issue a cheque for any particular item referred to them. Their function in this matter is to point out what seems to them wasteful or objectionable, with the view of having it corrected by the higher Educational authorities, or, if necessary, brought to the notice of Government, rather than to form a direct link in the administrative educational chain, for which their constitution does not fit them.

Permanent advances to District Boards for public works.

No. $\frac{6114}{X-085}$, dated the 14th October, 1889. Financial Department.

THE following are the permanent advances provisionally granted to District Boards for the purpose of carrying out public works transferred to their control under Public Works Department Resolution No. 4474B.R., dated 8th November, 1888. It is not considered advisable that a larger sum than is actually needed should be left in the hands of disbursing officers who are responsible for all such advances; and this sum can be only ascertained by experience. For the present, the amounts shown below—which are based on averages, and which are considered, on the evidence available, sufficient for working purposes—have been sanctioned. These amounts have been calculated on the number of officers amongst whom the permanent advance will presumably be allotted. A minimum grant of Rs. 50 has been allowed, as a rule, for each disbursing officer; with the proviso that the total advance shall not ordinarily be less than half a month's average expenditure.

The figures are open to revision and re-consideration on good cause being shown.

Imprests for expenditure on Local Public Works under District Boards' control.

Number.	Districts.	Amounts. Rs.	a.	p.	Remarks.
1	Agra	520	0	0	
2	Allahabad	770	0	0	
3	Aligarh	310	0	0	
4	Azamgarh	300	0	0	
5	Bahraich	370	0	0	
6	Ballia	360	0	0	
7	Bánda	400	0	0	
8	Bara Banki	420	0	0	
9	Bareilly	530	0	0	
10	Benares	150	0	0	Increased from Rs. 150 to Rs. 250 by G. O. No. $\frac{10}{X\text{-}685}$, dated 2nd January, 1890.
11	Bijnor	390	0	0	
12	Bulandshahr	360	0	0	
13	Budaun	420	0	0	
14	Basti	590	0	0	
15	Cawnpore	750	0	0	Increased from Rs. 750 to Rs. 1,000 by G. O. No. $\frac{730}{X\text{-}685}$, dated 14th December, 1889.
16	Dehra Dún...	710	0	0	
17	Etáh	420	0	0	
18	Etáwah	420	0	0	
19	Farukhabad	590	0	0	
20	Fatehpur	410	0	0	
21	Fyzabad	450	0	0	
22	Gházipur	430	0	0	
23	Gonda	390	0	0	
24	Gorakhpur...	910	0	0	
25	Hamírpur	350	0	0	
26	Hardoi	330	0	0	
27	Jalaun	410	0	0	
28	Jhánsi	410	0	0	
29	Jaunpur	390	0	0	
30	Kheri	430	0	0	
31	Lalitpur	360	0	0	
32	Lucknow	290	0	0	
33	Meerut	360	0	0	
34	Mirzapur	310	0	0	
35	Moradabad...	390	0	0	
36	Muzaffarnagar	280	0	0	
37	Muttra	300	0	0	
38	Mainpuri	200	0	0	
39	Partabgarh	330	0	0	
40	Pilibhít	280	0	0	
41	Rae Bareli...	490	0	0	
42	Saháranpur	360	0	0	
43	Sháhjahánpur	430	0	0	
44	Sitapur	500	0	0	
45	Sultanpur	420	0	0	
46	Unao	350	0	0	

Transfer of funds from Local Department Public Works.

No. $\frac{6589}{X-768}$, dated 13th November, 1889. Financial Department.

THE authority of the Commissioner of the Division for the transfer of funds from Local to Public Works control is sufficient, so long as Rule 14, on page 61, Part IX of this Manual—which relates to transfers from one minor head to another, and not between two major heads—is strictly adhered to. The Government should be informed of every such transfer sanctioned by Commissioners, as laid down in Rule 15, on page 62 of the Manual.

SUPPLEMENTARY ORDERS.

Establishments. Applications for—under District Boards' control.

No. $\frac{520}{X-1144}$, dated 24th January 1890.

With reference to the orders conveyed under Public Works Department Resolution No. 4474BR, dated 8th November 1888, Commissioners of Divisions are reminded that as all charges relating to establishments required in consequence of the transfer of Local Public Works to the control of District Boards are debitable to 45, *Civil Works in charge of Ciril Officers*, and come under the audit of the Accountant-General, North-Western Provinces and Oudh, applications for the entertainment of such establishments should be submitted for the orders of Government in the Financial Department. References relating to expenditure debited to *Civil Works in charge of Public Works Officers* will, as hitherto, be made to the Public Works Department of this Government.

Records. Destruction of accounts of District and Municipal Boards.

No. $\frac{489}{X-1052}$, dated 24th January 1890.

All papers and registers connected with accounts relating to District or Municipal Boards which are over five years old, and which are of no further use, may be destroyed.

The periods after which the various treasury records may be destroyed are stated in Appendix N, page 139 of the Accountant-General's standing orders and the Revenue Board's Extant Circulars, No. 5-IX (revised edition).

SUPPLEMENTARY ORDERS.

Execution of Local Public Works—
No. 4474B.R., dated 8th November 1888.

THE following works and repairs have been made over to District Boards from the 1st April 1889:—

(1) The construction of all new "Local" buildings not exceeding Rs. 1,000 in cost, provided they are not subsidiary to buildings already under the charge of the Public Works Department: also additions and alterations to buildings constructed under this clause by Local Boards.

(2) The maintenance of 3rd and 4th class roads.

(3) The maintenance of 2nd class roads: with the exception of bridges and culverts, which will remain under the Public Works Department.

(4) The repair of all "Local" buildings of theclass described in clause (1).

2. District Boards may entertain the following establishments for the above purpose:—

(a) A Sub-Overseer on a salary (varying according to circumstances of Rs. 25 to Rs. 50 a month, together with the travelling allowance of his grade.

(b) A Munshi on Rs. 15 a month.

The Sub-Overseers recently taken over by the Public Works Department from the Boards will be distributed among the several districts, and their services replaced at the disposal of the Boards. It may also be necessary, in order to effect proposed reductions in the subordinate establishment of the Public Works Department, to make over in some cases to District Boards Sub-Overseers who have hitherto belonged to that Department. In every case the Sub-Overseers thus transferred will be wholly subordinate to the District Boards, and all appointments to future vacancies will be made by the Boards—subject to the rules regarding the professional qualifications of this class of officials.

3. The District Board will determine how its normal budget allotment for public works is to be spent. Subject to the standing orders regarding administrative sanction and professional approval, the Board will decide what projects are to be undertaken, and will determine the assignment for each project in the annual budget. In submitting the district budget for public works, the Board will distinguish the works to be executed in the Public Works Department by the District Engineer, and the establishment charges chargeable to the normal allotment on account of those works, from the works and establishment specified in paragraphs 2 and 3 of this Resolution. On the budget being finally passed by Government in the Public Works Department, the amounts accepted under the latter head will be transferred to the Civil Estimates and shown under a special head "Civil works under the agency of Dis-

trict Boards (Local)." All expenditure incurred under this head will be accounted for by the Accountant-General, and will be subject to the prescribed rules for the audit of the Civil expenditure of District Boards. That is to say, the salaries and travelling allowance bills of the Sub-Overseer and his clerk will be audited by the Accountant-General, while the works charges will be audited in detail by the Commissioner of the Division.

4. Before the construction of a building is commenced by any Board, the design and estimate must receive the professional approval of—

(a) the District Engineer if that officer be an Executive Engineer, or an Assistant Engineer, 1st grade;

(b) the Divisional Engineer if the District Engineer be below the rank of Assistant Engineer, 1st grade,

who will be responsible that the estimate is complete in itself. The carrying out of buildings piecemeal under separate estimates each under Rs. 1,000 is strictly prohibited.

5. As regards works the execution of which will remain with the District Engineer in the Public Works Department, the orders of the Resolution of 24th December 1886 will apply. The immediate powers of Districts Boards will not extend to interference with professional matters; and the appointment and transfer of District Engineers and their subordinates will rest with the Public Works Department, the District Boards having, however, the power to place their views on record and to forward them for the consideration of Government, should they consider, in any case, the action of the Public Works Department objectionable. But the Boards have authority to inspect all works in progress, and to call upon the District Engineer for explanation as to delay or departure from the sanctioned plans and estimates, or any other point on which information is desired. If a District Board is not satisfied with the District Engineer's reply, it will refer the matter to the Divisional Engineer, who, if requested by the Board to do so, will lay the matter before Government. District, Divisional, and Superintending Engineers are required to comply promptly with all such requests for information and explanation, and to recollect in their dealings with District Boards that their position is that of agents and professional advisers, entrusted with funds which belong to the Boards, and liable as such to give a proper account of their stewardship. They will also instruct their subordinates in their several grades to give all information or explanations required from time to time by the Board in regard to the progress of works, and every facility of inspecting and examining works in course of execution. The Lieutenant-Governor and Chief Commissioner desires that these principles be uniformly and strictly observed. It is with very considerable reluctance that it has been judged desirable to carry out the modifications in the system then existing which are embo-

died in the Resolution of December 24th, 1886; and it must be understood that the present orders are in their nature provisionally. The aim of this Government is, by degrees, to expand the limits of the functions of the District Boards in proportion as increasing experience shows that the native gentlemen of whom they are composed are at once anxious and able to undertake, under due professional advice, the conduct and control of so much of the public works as, for the present, must be left to the Public Works Department. In the present transitional stage, therefore, the officers and subordinates of that Department are required to recognise in District Boards the right to follow and closely to inform themselves of all that regards public works in their district; and the Lieutenant-Governor and Chief Commissioner will in no case support officers of the Department who show themselves forgetful of considerations and conditions underlying present arrangements.

Substitute the following for Rule I of Notification No. 1381, dated 7th November 1884, on page 11 of this Part :—

Nomination of members of Local Boards.

Notification No. $\frac{5582}{X\text{-}C-27}$, dated 25th August 1890.

When any nominated member or members vacate office, the Magistrate of the district shall forthwith propose the nomination of one or more persons in accordance with the number of places to be filled.

SUPPLEMENTARY ORDERS.

District Boards annual reports. Disposal of—.
G. O. No. $\frac{6987}{X. A. R 20}$, dated 15th November 1890.

THE Lieutenant-Governor and Chief Commissioner is pleased to direct that, in future, the Commissioner of the Division shall dispose of the annual reports of District Boards, sending in each case a copy of his orders—along with the report—to Government.

Female Hospital Assistants. Rules regarding training and appointment of.—
G. O. No. $\frac{6562}{X-912}$, dated 14th October 1890.

THE following are the Regulations passed by the Provincial Committee of the Dufferin Fund regarding the training and appointment of female Hospital Assistants and Compounders; and the rules regarding scholarships for female students under instruction at the Agra Medical College.

The rules enable a District Board, on payment to the Committee of a monthly scholarship of Rs. 10 for four years, or of a single sum of Rs. 450, to entitle itself to the services of a female Hospital Assistant from the Agra Medical School as soon as one is available. Rule 6 further enables the contributing body to educate and claim the services of a particular scholar, but in this case, if the selected pupil fails eventually to qualify at the college examination the Board has no claim to the services of another student.

District Boards may, with the sanction of Government, utilize accumulated balances at credit of the Dispensary Fund of the district or subscriptions specially collected for the purpose in providing funds for such scholarships.

Resolutions of the Provincial Committee, North-Western Provinces and Oudh, regarding Female Hospital Assistants.

I.—That they should undergo a four years' course of training at the Agra Medical School, of which instruction in theoretical and practical midwifery should form an important part. When they obtain the diploma, they should be employed during the term of their agreement in charge of the female division of the sadar dispensaries on exactly the same footing as regards subordination to the Civil Surgeon as the existing medical subordinates.

II.—That they be allowed to treat the female patients themselves, under such advice and control as the Civil Surgeon may consider it desirable to exercise.

III.—That their salaries should be the same as those sanctioned for the Hospital Assistant class, namely:

Up to 7 years—Rs. 20 per mensem; with English qualification, Rs. 25;

Seven to 14 years—Rs. 25 per mensem; with English qualification, Rs. 35;

After 14 years—Rs. 35 per mensem; with English qualification, Rs. 55.

IV.—That they be required to pass examinations for promotion at the end of 7 or 14 years, including the existing English tests.

V.—That as soon as the Civil Surgeon considers they are competent for it, they be allowed private practice, on the understanding that it is not allowed to interfere with their dispensary work, and subject to such restrictions as may be imposed by the Provincial Committee.

VI.—That they give an undertaking to serve the Committee in any part of the Province, unless in the case of individuals whose services are bespoken for a particular locality, and for a period of five or seven years, after which they should be at liberty to resign the service.

VII.—That the lowest age at which a girl should obtain her diploma should be 21 years, the greatest age 30 years: the latter being subject to revision hereafter when the measure has attained firm footing.

VIII.—That they be placed under the District Boards, and their salaries disbursed by those bodies, as is done at present in the case of Hospital Assistants. That fines and minor punishments be inflicted under the same restrictions: namely, on the recommendation of the District Boards or Civil Surgeons, subject to the approval of the Inspector-General of Civil Hospitals: fines to be limited to the extent of five days' pay; more serious punishments to be referred to the Provincial Committee.

IX.—That they be appointed to District Boards and Municipal female dispensaries in the same manner as is done now for the ordinary dispensary: namely, under a guarantee from the District Board and Municipality of providing and maintaining in serviceable repair a female dispensary with a house for the Native Doctor, and annual local income of Rs. 300.

X.—That they be in future termed "Female Hospital Assistants."

XI.—That the conditions of appointment, pay, and promotion for female Compounders be the same as for male Compounders: namely, that they should be of good character and physique; able

to read and write Hindi or Urdu; serve three years as probationers on a salary of Rs. 5 a month: after this, if approved of and not under 20 years of age, they may be promoted to a 4th grade Compounder on Rs. 7 a month; five years later they may be promoted to the 3rd grade on Rs. 10 a month, but if they pass the Middle Class Anglo-vernacular Examination while in the 4th grade, their pay in the 3rd shall be Rs. 12 a month. After five years' service in this grade the latter may be promoted to the 2nd grade on Rs. 14 a month; and those who have passed the Middle Class Anglo-vernacular Examination, Rs. 16. After five years' service in the 2nd grade Compounders may be promoted to the 1st grade on the maximum salary of Rs. 20 a month, provided they have passed the Middle Class Anglo-vernacular Examination.

XII.—That every effort be made to secure high-caste or good caste girls.

XIII.—That in this connection the aid and advice of the Educational Department be sought. It is desirable to induce the indigenous doctors, *dhais* and *nains* to send their children to school with the ultimate object of following their hereditary profession on our principles.

Female Dispensaries.

XIV.—That the District Boards be asked to endeavour, with the aid of the Association, to provide and maintain a separate building for a female dispensary at every town having a population of 20,000* inhabitants or over.

(Later on it may be hoped that every town of 15,000 inhabitants may have one. The buildings, while separate, should be in as close proximity to the existing sadar dispensary as the circumstances will admit of. It may be possible to set aside a part of the existing dispensary, provided *separation* be complete.)

XV.—In all cases at sadar stations when ground is being taken up with the object of building male dispensaries, so much land should be obtained as will permit, if necessary, of the addition of a female dispensary to the existing male dispensary.

(Even if there is no project at present on foot for getting up a female dispensary, it should be borne in mind on the above occasions that such may not always be the case, and space should be left on the site for a female hospital whenever means of erecting one are available.)

* This should not be held to imply that towns of 5,000 or 8,000 or 10,000 inhabitants need have no female dispensaries; of course, if they pay for them they should have them on the same terms.

XVI.—That a standard plan of female wards and dispensaries be drawn up by the Inspector-General of Hospitals in conjunction with the Secretary to Government in the Public Works Department for small towns, which, besides being sufficient for the wants of the locality, would be suitable to the ultimate establishing and endowing of a hospital.

Rules Regarding Scholarships.

1.—All scholarships will be in future credited to the college, and not to any particular students.

2.—The agreement between the student and the Committee of the North-Western Provinces' Provincial Branch will be embodied in a legal bond, similar to that employed in the case of male hospital pupils.

3.—The Committee will pledge themselves to supply a Municipality which pays for one or more scholarships with as many female doctors as it has provided scholarships for, as soon as possible after the close of the term of the scholarship, on the understanding that the services of such female doctors can be usefully employed.

4.—All students should in future enter the college on a scholarship of Rs. 10. Girls who, at any time before presenting themselves for the final examination, are declared by the Principal incompetent to pass the examination qualifying for native doctor will, on recommendation of the Principal, receive, till such time as they shall have qualified as Compounders and Dressers, Rs. 7 scholarships.

5.—Every Municipality which contributes Rs. 450 has a claim to the services of a female Hospital Assistant, as soon as one is available, within the limit of four years.

6.—Any Municipality desiring to nominate a special pupil will be allowed to do so on guaranteeing her yearly expenses. When she obtains her diploma, the Municipality have the first claim on her services.

7.—The minimum age of admission of girls to scholarships will be 17.

SUPPLEMENTARY ORDERS.

Elections. Method of reporting General—No. $\frac{185}{\text{IX-C.3}}$, dated 7th March 1891.

THE result of the General Elections of Local Boards should be reported to Government in the annexed form, the names of the out-going and in-coming members being carefully and legibly written;

Statement showing the result of Elections held on 189 , of Members of the Local Boards in the District.

District.	Tahsil or sub-district (area of Local Board).	Names of Members.		Results of Elections.			Total of new Board.		Remarks.
		Retiring from 31st March 189 .	Elected from 1st April 189 .	Number of registered electors.	Number of valid votes polled.	Number of members elected.	Elected.	Nominated.	

Vital statistics. Testing of—

No. $\frac{3}{X\text{-}A.R.52}$, dated 6th January 1891.

DISTRICT Officers should see that in all Act XX towns, and in all villages with a population of 5,000 or over, the birth and death statistics are thoroughly tested *at least* once a year both by (*a*) the Tahsíldár or his deputy (Naib-Tahsíldár), or by a reliable member of the District or Local Board; and (*b*) the officer in charge of the nearest police station or the visiting Police Inspector.

It should always be stated in the annual reports of District Boards what number of such testings have been made by the officials specified above. The testing should be made from house to house under the orders of the Magistrate; and it should be confined to recent entries, *i.e.*, to occurrences which have taken place within, say, a month of the testing. Not less than 30 per cent. of the entries in any particular circle or muhalla should be thus tested.

No. X.

FINANCIAL DEPARTMENT.

BENGAL SECRETARIAT LIBRARY

No. X.—FINANCIAL DEPT.

ADMINISTRATION.

Revenue. Collection of—
Finance and Commerce No. 355, dated 18th January, 1882.

HEADS of Departments should systematically ascertain that the whole of the demands are satisfactorily accounted for by collection or otherwise, and that amounts realized invariably reach the regular treasuries, where alone the responsibility of the account department begins. They should distinctly understand that it is their duty to see that the statements which they receive, or the accounts which they keep, are in absolute accordance with the figures which appear in the financial accounts.

Check and Audit of Miscellaneous Revenue Accounts.
Circular No. 34, dated 5th October, 1882.

THE following rules have been framed for securing accuracy and the prevention of fraud in the record and collection of the Government demand under the various heads of revenue :—

1. Departments which have regular fixed incomes.

If the system of record and check at present maintained in the case of land revenue is not already in force in such Departments it will be extended to them, and half-yearly returns for the periods ending 30th September and 31st March, similar to those in use in the Land Revenue Department, will be submitted to and scrutinized by the head of the Department concerned.

2. Departments the incomes of which are variable.

(*a*) In some cases (*e. g.*, the Pound Fund) the registered demand and the collections are practically one and the same, and the difficulty is to ensure that all amounts demandable and actually collected are entered in the registers.

What is required in such cases is :—

(1) Vigilant inspection on the part of district officers.

(2) The use of printed counterfoil receipt-books.

(3) Periodical comparison between these books and the registers.

Heads of Departments should require the submission of regular statements showing the demand and collections ; should see that local officers sufficiently supervise the institutions concerned and adopt proper measures to ensure the correct registration of the demand and the payment of all collections into the treasury, and should compare the figures of former years and call for explanations when necessary.

(*b*) In other cases (*e. g.*, criminal fines) the demand is not always realized, nor is the amount to be collected known till it is ordered. In such cases, however, the amount ordered is recorded by a responsible officer ; and if proper registers are kept up, there will be no difficulty in exercising a proper check, and Heads of Departments can easily maintain the scrutiny required by Government.

In the case of revenues of all sorts local officers should require treasury officers to verify from the treasury books the credits shown by them in their returns. Heads of Departments and controlling officers should similarly obtain statements of credits from the Accountant-General and compare them with the returns of the local officers.

They should also certify in their annual reports that each head of revenue under their control has been examined and tested in the prescribed manner.

For a detail of the various heads of revenue for which returns are to be furnished, &c., see appendix to this section of the Manual.

G. O. No. $\frac{1749}{X.-327}$, dated 28th March, 1887.

With regard to receipts credited to the district fund under Act XIV of 1883 and under the control of district boards, it has been decided, after full consideration, that the departmental heads concerned shall, as formerly, be the controlling officers for the purpose of check. Under this class of receipts the credits under Education and Medical are the most numerous and important, and in regard to these the Director of Public Instruction and the Inspector-General of Civil Hospitals will revert to the position, held by them previous to the passing of the Act, of the checking and controlling officer. With this object, they are authorized to call on district boards for such returns as may be considered necessary for the purpose of check ; and the Government will be prepared to allow the entertainment, at intervals, of a temporary clerk to assist in this work, should good cause be shown for such assistance.

The Lieutenant-Governor and Chief Commissioner desires to impress on all departmental heads and other controlling officers the necessity of care in the exercise of this important duty.

Limit of age for appointments to Uncovenanted Civil Service.
Circular No. 23, dated 24th April, 1880, and No. 52, dated 27th September, 1881.
G. O. No. 1626, dated 7th April, 1885.

EXCEPT in the case of men succeeding to kanúngoships by hereditary right, the sanction of the Local Government in the Financial Department must be obtained before any person over 30 years of age is admitted into the Uncovenanted Service of Government.

The orders contained in the above circular should be strictly observed. If they are not, it might become necessary for Government to consider whether the Accountant-General should not be

desired to instruct treasury officers to stop payment of their salaries to men over 30 years of age whose appointments have not been sanctioned by Government.

Colonial emigration.
G. O. No. $\frac{5043\text{-}4}{X.\text{-}376}$, dated 14th October, 1886.

THE following is the arrangement in force regarding the division between the Government of Bengal and this Government of the fees realized at the time of embarkation of emigrants under Act XXI of 1883. This Government takes no direct receipts, but is reimbursed to the extent of the total expenditure incurred by it in connection with the working of the Act, the necessary inter-provincial adjustment being made at the close of each year by the Accountant-General, North-Western Provinces and Oudh, in communication with the Accountant-General of Bengal.

The present expenditure in these Provinces falls mainly under the following two heads :—(i) Clerical establishment ; (ii) Stationery and Printing. In regard to the first item, it has been decided that fees to clerks shall be paid at a uniform rate in all districts of these Provinces (except where special clerks are entertained for the purpose) : the fee being two annas for every emigrant registered. The expenditure, therefore, under the head of "Clerical" will be the pay of special clerks entertained at certain places and the fees paid for each emigrant registered in the other districts. Each district will maintain its own record of registrations.

As to the second item—Stationery and Printing—this Government is only concerned at present with the forms in chapters I and II of the rules under the Act published by the Government of India. Forms Nos. 1, 2, 3, and 4, A, B, and 6 have to be supplied by this Government, and the Superintendent of the Government Press will furnish the Accountant-General annually with a statement showing the total expense incurred on the printing of and stationery for these forms.

The Accountant-General will then adjust the total expenditure incurred under both heads.

Military Pensioners convicted of offences.
G. O. No. $\frac{3826}{X\text{-}684}$, dated 23rd July, 1887.

WHEN a military pensioner is convicted and sentenced to imprisonment in a criminal court, the facts of the case should be reported without delay to the Pension Paymaster of the Circle to which the pensioner belongs, in view to action being taken under paragraph 491 of Part II, Volume I, of the Army Regulations for India. The reports should contain information regarding the nature and circumstances of the offender's crime and the amount of imprisonment to which he was sentenced.

Re-employment of pensioners.
Finance and Commerce Department No. 1761, dated 3rd July, 1885.

THE rules in chapter XIII of the Civil Pension Code regarding re-employment of pensioners require in certain cases deductions to be made from the pensions or salaries of re-employed officers. Instances have recently been brought to the notice of the Governor-

General in Council in which such deductions were not made owing to the officers of account having been ignorant of the fact that the re-employed officer had been granted a pension for previous service. The Governor-General in Council accordingly directs that, in future, when a person who was formerly in Government employ is re-employed, whether temporarily or permanently, the authority re-appointing him shall specifically state in the order of re-appointment whether he received any gratuity, bonus, or pension on retirement, and shall communicate a copy of this order to the Audit Office, and, if necessary, direct that the proper deductions may be made.

Record of age of employes.
G. O. No. $\frac{1628}{X.-35}$, dated 29th March, 1886.

CONSIDERABLE difficulty has been experienced in dealing with the pension applications of uncovenanted officers, and also in applying to such officers the rules of retirement, in consequence of the doubtful accuracy in most cases of the recorded age. Inquiry has been made, and selected officers, both European and native, have been consulted on the subject, with a view to ascertaining by what means a more satisfactory record of the ages of Government employés could be obtained : and after a careful consideration of the opinions received, it appears to the Lieutenant-Governor and Chief Commissioner that the following means which have been suggested would, in different degrees, be conducive towards securing a fairly accurate record, which must, it is evident (if it is to be of any real use), be framed at the time of appointment :—

(*a*) the affidavit of parents or guardians ;
(*b*) the attested statement of the employé ;
(*c*) the production of a horoscope or other such record ;
(*d*) the production of a medical certificate by the Civil Surgeon of the district.

All officers, when making appointments to the public service, should endeavour to obtain (for permanent record) in the manner indicated above as much evidence as possible regarding the correct age of the employé.

In the case of Europeans or Christians, a properly authenticated birth or baptismal certificate may ordinarily be accepted as conclusive.

G. O. No. $\frac{2613}{X.-35}$, dated 19th May, 1886.

Recorded evidence will, as a rule, henceforward be available regarding the age of applicants for employment who have passed the middle-class examinations. Admission registers are maintained in all vernacular schools (Government or aided) and in Government Anglo-vernacular schools, in which the age of each boy entering the school is recorded at the time of admission. From these registers the age of a candidate for the middle-class examination will be ascertained and stated when he goes up. The ages both of

such candidates and of others who have not studied at Government schools (the statements of the latter class have to be accepted when there is no glaring discrepancy) will be entered in the printed lists of candidates: and the certificate received by each successful candidate after the examination will contain a column showing his age. The record of ages will then consist of the age shown in the printed list of candidates and of the entry in the certificate.

Temporary appointments. Continuance of— Finance and Commerce No 1326, dated 19th March, 1886.

DELAYS have been noticed by the Secretary of State in referring for orders the continuance of temporary appointments for which the sanction of the Government of India and of the Secretary of State is required. Such delays are of frequent occurrence and often cause inconvenience. In future, applications for the renewal of the sanction given to temporary appointments which require a reference to Her Majesty's Government should be made to the Government of India in sufficient time to admit of their consideration by the Government of India and report to Her Majesty's Government before the termination of the sanction renewal of which is required.

All Heads of Departments and Commissioners of Divisions in these Provinces are requested to note these instructions carefully.

Animals and stores purchased for the Military Department.
G. O. No. $\frac{3717}{X.-648}$, dated 8th July, 1887.

WITH a view to enabling civil officers, who may be engaged in purchasing animals and stores for the Military Department, to render their accounts so as to admit of their being accepted by the Military Accounts Department without further inquiry, the following procedure should be adhered to:—

Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt ;

(2) the receipt of the commissariat or transport officer to whom the animals or stores are handed over, in which receipt should be specified—in the case of animals the depôt roll on which they will be accounted for, and in the case of stores the commissariat returns in which they will be brought to account ;

(3) when there is no representative of the Military Department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station-master or other responsible officer of the railway.

Chaukidari cess. Realization of—
Notification No. 274, dated 2nd May, 1881 (Oudh only).

THE following are the rules prescribed under section 39, clause (*a*), of Act XVIII of 1876 (The Oudh Laws Act) for the realization of the chaukidari cess and the payment of village watchmen in those villages in Oudh in which it has been, or may be, found necessary to enforce a cash payment for their remuneration :—

I.—In all cases in which the Deputy Commissioner may find it necessary to fix a cash payment for the remuneration of village policemen, the sum assessed for this purpose will be collected from the proprietors—or the under-proprietors as the case may be—in four equal instalments at the same time and in the same manner as the Government revenue.

II.—The Deputy Commissioner will give the District Superintendent a complete list, with all necessary details of the villages in which such cash payments are enforced ; and should any new village be added to the list, information should at once be given to the latter officer.

III.—The village policemen in such villages will be paid monthly by the District Superintendent, who will submit a bill for their monthly pay to the Deputy Commissioner, which should be forwarded for countersignature by the Inspector-General of Police.

IV.—It is the duty of the Deputy Commissioner to determine the number of village policemen to be kept up in such villages and the rate of pay which each shall receive. But no salary shall exceed a rate of Rs. 36 per annum or be less than Rs. 24 per annum, nor must the total assessment levied from any one village exceed six per cent. on the revenue demand.

N. B.—These rules apply only to cases in which the village policemen are paid by a rate fixed by the Deputy Commissioner and realized with the Government revenue. They do not refer to cases where the land-holders themselves pay the village police in cash. In the absence of special agreement or decree to the contrary, in cases of sub-settlement the under-proprietors must be held responsible for the maintenance of the village police.

Chaukidari cess.
No. 1430, dated 4th October, 1879 (Oudh only).

THE cess to be realized from any village shall be limited to the amount required to provide suitable remuneration for the chaukidar or chaukidars ordered to be maintained. It is not to exceed six per cent. on the jama, but it need not be so much, and should be at once reduced if the collections at six per cent. are more than is necessary for the purpose.

Under the operation of the foregoing order no surplus will accrue in future, or it will, at all events, be very petty—due to fines, stoppages of pay, or temporary vacancies. Any surplus

that may accrue from these or other causes (unless from fines judicially imposed, in which case they would be credited to "Law and Justice") shall at the end of the year be credited to the margin fund, from which provision is now made for rewards to chaukidárs.

In cases where surpluses have accumulated collection of the cess shall temporarily cease, the sums in hand at credit of each village being applied to pay the chaukidárs' current salaries until the whole sum is expended.

Employment. Rules regarding—of officers.
Government of India, Financial Department, Resolution No. 546, dated 31st January, 1888, and No. 950, dated 17th February, 1888.

It has been brought to the notice of the Government of India that officers employed under Government sometimes obtain leave of absence with the intention of taking up other employment under Government or otherwise, or accept such employment while on leave. Where this is done with the previous knowledge and consent of the officer's departmental superior, the practice is not open to objection. There is reason, however, to believe that, in the absence of any specific directions, officers are apt to consider it unnecessary to obtain the consent of their immediate superior before accepting employment elsewhere; and as it seems advisable that this practice should be discontinued, the Governor-General in Council has prescribed the following rules :—

(1)—No head of an office should employ, either temporarily or permanently, an officer belonging to another establishment, without the previous consent of the officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the officer joins his new appointment, his employment may be made conditional on consent being obtained in due course.

(2)—It shall be incumbent upon an officer employed under Government, whether on leave or not, before *accepting* other employment, either to resign his previous appointment, or to obtain the consent of his departmental superior to his accepting such employment. If such consent is not obtained, either previously or, when this is not possible, in due course, the officer renders himself liable to be discharged from his previous appointment, and thus to lose the benefit of his previous service for pension.

2. There is nothing in these rules to prevent an officer on one establishment seeking employment on another. But an officer is not placed under any disability by resigning one appointment to take up another (Civil Pension Code, 101, 1); and it must be held to be a breach of discipline if an officer actually transfers his services to a new employer without first obtaining the consent of his old employer or definitely resigning his old employment.

ADVANCES AND LOANS.

As a rule, loans will not be granted from the public treasury to municipalities and other corporations for the construction of public works and other public purposes, and, in general, such bodies must borrow independently in the money market any money which they may be authorized to raise.

Local Authorities Loan Act, Rules under the—Government of India No. 815, dated 11th June,

By section 7 of the Local Authorities Loan Act, 1879, Local Governments are empowered, with the previous sanction of the Government of India, to authorize municipalities and other corporations, under certain circumstances, to borrow money in the money market. The requisite sanction of the Government of India will only be given upon the understanding that any ultimate financial responsibility will rest on the Local Government and not on the Imperial treasury, and the Local Governments must regulate their action under the section in question accordingly.

Although it will always be necessary that the Local Government should furnish to the Government of India all the information necessary to enable His Excellency in Council to form an independent judgment on the merits of each proposal, it will be understood that in ordinary cases the Government of India will accept no responsibility, either for the character of the works to be constructed or for the sufficiency of the financial resources to be pledged. The entire responsibility for the adaptation of the works to the object in view, and for their financial results, will rest with the Local Government which authorizes the loan, and if any demand upon the public treasury at any time arises out of any such proceedings, it must be satisfied, if at all, from provincial resources.

If, in any exceptional case, the Local Government desires to recommend a loan from the public treasury, it must, in making the recommendation, specifically undertake to make good from provincial resources the interest and capital repayments due from time to time, in case of default by the borrowing body. The Government of India will entertain no application which is not supported by a specific undertaking of this nature on the part of the Local Government.

In exercise of the powers conferred by sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following rules for the raising of loans by local authorities in the open market:—

Government of India Notification No. 2748, dated 17th August, 1883.

1. These rules shall come into force on the 1st day of September, 1883. On and from that date the rules published with Notification No. 3745, dated 8th November, 1879, in so far as they relate to the authorization of loans, shall be rescinded except as regards loans authorized before these rules come into force.

2. In these rules (1) "The Act" means "The Local Authorities' Loan Act, 1879"; (2) "Local Authority" and (3) "Funds" have the meanings assigned to them respectively in the Act; (4) "The Local Authority" means "The Local Authority applying for permission to raise or, as the case may be, raising or having raised the loan;" and (5) "Loan" means "A Loan under the Act."

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be raised except for the construction or repair of works of public utility within the local limits of the jurisdiction of the local authority, or for the benefit of the inhabitants within those limits.

5. Whenever it is desired to obtain the authorization of the Government to the raising of a loan under section 7 of the Act, a statement shall be submitted to the Local Government showing :—

1st, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof :

2nd, the amount which it is proposed to borrow:

3rd, the fund or funds on the security of which it is proposed to borrow :

4th, the law or laws under which the said fund or funds is or are levied, received, or held :

5th, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan :

6th, the yearly proceeds of each of the funds received or held by the local authority :

7th, all expenditure incurred by the local authority in each of the three last preceding years :

8th, all existing prior charges upon the funds of the local authority.

6. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

7. If it appears to the Local Government that the loan ought not to be raised, it shall reject the application.

8. If it appears to the Local Government probable that the loan ought to be raised, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local

limits of the jurisdiction of the local authority, a copy of the application and such particulars in regard to any enquiry made under Rule 6, as it may think necessary.

9. After the expiry of one month from such publication, and after calling for any further information which it may require and considering any objections which may be preferred, the Local Government may either reject the application or refer it for the orders of the Governor-General in Council.

10. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is raised. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose Division the work is situate, and of any person who may be authorized to inspect the accounts of the local authority and of any other person specially authorized by the Local Government in this behalf.

11. The cost of any enquiry made under Rule 6, of advertisements published under Rule 8, of inspections made under Rule 10, and of any other proceedings by order of the Local Government or the Governor-General in Council under these rules shall be determined by the Local Government and shall be paid by the local authority.

12. The local authority shall give to the Accountant-General and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

13. An attachment of any funds under section 6 of the Act shall be made by a notice to the local authority prohibiting the collection or management of such funds by the local authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the local authority. The moneys collected or received under such attachment shall be paid to the lender, and the accounts of moneys so collected, and of the cost of collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the local authority and published in the local official Gazette.

Loans. Rules for the grant of—to Local Authorities.
Government of India No. 2749, dated 17th August, 1883.

In exercise of the power conferred by section 5 of the Local Authorities, Loan Act, 1879, the Governor-General in Council has made the following rules for the grant of loans to local authorities by the Government:—

1. These rules shall come into force on the 1st day of September, 1883. On and from that date the rules published with

Notification No. 3745, dated 8th November, 1879, in so far as they relate to the granting of loans, shall be rescinded except as regards loans granted before these rules come into force.

2. In these rules (1) "The Act" means "The Local Authorities' Loan Act, 1879"; (2) "Local Authority" and (3) "Funds" have the meanings assigned to them respectively in the Act; (4) "The Local Authority" means "The Local Authority applying for or, as the case may be, receiving or having received the loan"; and (5) "Loan" means "A Loan under the Act."

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be granted except for the construction or repair of works of public utility within the local limits of the jurisdiction of the local authority, or for the benefit of the inhabitants within those limits.

5. Without the consent of the Government of India, no loan shall be granted to any District Committee for the construction of any public work, unless it be estimated that a direct net revenue will be derived therefrom equal to at least four per centum per annum on its capital cost: provided, however, that the Local Government may make a loan, not exceeding Rs. 5,000, to a District Committee for a work designed especially to employ labour for the purpose of relieving distress.

6. An application for a loan shall state—

1st, the work or works for the construction or repair of which the loan is required and an estimate of the cost thereof;

2nd, the amount which it is proposed to borrow:

3rd, the fund or funds on the security of which it is proposed to borrow:

4th, the law or laws under which the said fund or funds is or are levied, received, or held:

5th, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan:

6th, the yearly proceeds of each of the funds received or held by the local authority:

7th, all expenditure incurred by the local authority in each of the three last preceding years—

8th, all existing prior charges upon the funds of the local authority.

NOTE.—A District Committee does not include a Municipal Body.

7. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

8. If it appears to the Local Government that the loan ought not to be granted, it shall reject the application.

9. If it appears to the Local Government probable that the loan ought to be granted, it shall cause to be published in the local official Gazette and otherwise, as it deems fit, within the local limits of the jurisdiction of the local authority, a copy of the application and such particulars in regard to any enquiry made under Rule 7, as it may think necessary.

10. After the expiry of one month from such publication, and after calling for any further information which it may require and considering any objections which may be preferred, the Local Government may either reject the application, or, subject to the provisions of Rule 11, grant the loan or refer the application for the orders of the Governor-General in Council.

11. (*a*) Save as provided in clause (*b*) of this rule, the Local Government may make a loan from any sums which the Governor-General in Council allots for the purpose.

(*b*) If the loan exceeds Rs. 5,000, the previous sanction of the Governor-General in Council is necessary.

12. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose Division the work is situate, and of any person who may be authorized to inspect the accounts of the local authority and of any other person specially authorized by the Local Government in this behalf.

13. If the Local Government considers that the conditions on which a loan was granted have not been fulfilled, or that the local authority has failed to comply with any of the requirements of these rules, it may, at any time, order that no further payments shall be made on account of such loan, and recover the amount advanced, with interest thereon, in the manner prescribed by section 6 of the Act.

14. Interest shall be charged half-yearly on each loan at the rate agreed upon and shall be reckoned and paid on each instalment from the date on which it is received.

15. The local authority may at any time, with the previous consent of the Local Government, repay the whole or any part of a loan made from the public treasury in advance of the periods fixed by the conditions of the loan.

16. The cost of any enquiry made under Rule 7, of advertisements published under Rule 9, of inspections made under Rule 12, and of any other proceedings by order of the Local Government or the Governor-General in Council under these rules, shall be determined by the Local Government and shall be paid by the local authority.

17. (*a*) The accounts of every loan shall be kept by the Accountant-General of the Province in which it is made.

(*b*) The local authority shall give to the Accountant-General and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

18. An annual statement of all loans granted under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each province or under each Local Government, shall be prepared by the Accountant-General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such statement shall be published in the local official Gazette.

19. An attachment of any funds under section 6 of the Act shall be made by a notice to the local authority prohibiting the collection or management of such funds by the local authority and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the local authority. The moneys collected or received under such attachment shall be paid into the Government treasury; and the accounts of moneys so collected, and of the cost of the collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the local authority and published in the local official Gazette.

Advances to public servants for building purposes.
G. G. O. No. 1680, dated 30th June, 1870.
No. 3123, dated 25th August, 1871.

THE following are the rules regarding advances made by Government to officers in the civil department for building purposes :—

The indulgence must be limited to officers who desire to build houses at places where none are available or where house-rent is dear.

The advances are subject to the following conditions :—

I.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

II.—Such advances shall not in the aggregate exceed six months' salary, and the whole advance must be repaid in two years.

III.—Recovery will be made by the treasury officer, or other disbursing officer, by deduction of monthly instalments equal to one twenty-fourth part of the advance from the salary bills of the officer concerned.

IV.—In order to secure Government from loss consequent on an officer dying or quitting the service prior to complete repayment of the advance, the house so built must be mortgaged to Government, by whom the mortgage will be released on the full amount of the advance being liquidated.

IV. (*a*).—The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.

V.—An officer quitting or removed from the station where he has built a house before the whole amount of the advance has been liquidated will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the Local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due, or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

VI.—An officer will not under any circumstances be allowed a second advance whilst any amount remains due on a previous one.

VII.—Application for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

VIII.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

A form of mortgage bond* will be issued to officers who may wish to avail themselves of the advance.

Local Governments may deal with applications for these advances from civil officers and chaplains. G. G. O. No. 5206, dated 26th August, 1874.

* See *North-Western Provinces Gazette* for 20th July, 1870, page 52.

G. G. O. No. 465, dated 26th May, 1876.

No interest should be charged on advances made to public servants for building purposes.

Advances for Land Improvement.
G. G. O. No. 2206, dated 28th July, 1877.

ADVANCES made under the *Land Improvement Act*,* 1871, are regulated by rules passed by each Local Government with the approval of the Governor-General in Council under authority of the Act. Provision for these advances may be made in the estimates of each year without further sanction by the Government of India as follows :—

	Rs.
Government of the North-Western Provinces and Oudh ...	2,00,000

If the Local Government or Administration wishes to make a larger provision than this, the previous sanction of the Government of India must be obtained. Sums thus provided in the estimates may be disbursed without any further orders by the Government of India than may, in any case, be required by the local rules under the Land Improvement Act. The yearly rate of interest fixed by these rules is one anna in the rupee, or 6¼ per cent.; but the Local Government may, if in any case it considers it expedient, for special reasons, to reduce this rate to 4½ per cent., or remit interest due in excess of this rate.

Advances in cases of distress.

BESIDES advances under the Land Improvement Act and Local Authorities' Loan Act, 1879, it sometimes becomes necessary to make loans of public money for the relief of persons suffering from some temporary calamity, as, for instance, the destruction of houses or crops, or seed grain, or agricultural stock by some calamity of season or by fire, or flood, or for some miscellaneous object. The Local Governments are authorized to advance money in such cases at their discretion within the following limits :—

	Limits of	
	Each advance.	All advances during the year.
	Rs.	Rs.
Lieutenant Governors	1,000	10,000
Chief Commissioners	500	5,000

The yearly rate of interest upon such advances should ordinarily be, as for advances under the Land Improvement Act, one anna in the rupee, or 6¼ per cent.; but the Local Government may at its discretion, for special reasons, make such advances at a lower

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* For rules in force in North-Western Provinces see *North-Western Provinces Gazette* for 16th June, 1877, page 705; also Board's Circulars.

rate of interest, or even without interest, or remit any part of the interest due upon such advances. It is not necessary generally to make any provision in the estimates for this class of advances, the amount of which is never likely to be large and cannot ordinarily be foreseen.

The following general rules should apply, as far as the law and existing regulations allow, to all the advances to which reference is hereinbefore made :—

(*a*) The advances should be repaid in not more than twenty equal half-yearly instalments, including interest; the first instalment of principal to be repaid six months after the loan is completely taken up.

(*b*) Temporary advances to municipalities should be repayable in not more than twelve months.

(*c*) A penal rate of compound interest, not less than six per cent., should be enforced, as far as the law allows, upon all overdue instalments of interest, or principal and interest, and this should not be lightly remitted.

(*d*) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the Local Government, and if the loan was sanctioned by the Governor-General in Council, to the Supreme Government. A Local Government receiving such a report should, in the case of a loan sanctioned by the Governor-General in Council, immediately explain the circumstances to the Government of India, in the Home, Revenue, or Public Works Department, as the case may be, and the steps which it has taken to remedy the default.

Advances under Agriculturists' Loan Act.
Government of India, Financial Department, Resolution No. 2118, dated 29th July, 1886.

By the Resolution of 28th July, 1877 Local Governments and Administrations were authorized to sanction advances under the Land Improvement Act within certain limits, and to make provision for such advances in the estimates of each year without further reference to the Government of India.

The Governor-General in Council authorizes Local Governments and Administrations in future to sanction advances under the Agriculturists' Loans Act within the sums specified below without further reference to the Government of India. Provision for these advances should also be made each year in the cash requirement estimates without further sanction by the Government of India :—

	Rs.
North-Western Provinces and Oudh	2,60,000

BANKS AND TREASURIES.

Bank of Bengal. Instructions to prevent the stoppage of public business in—
Government of India, Home Department, No. 52-2035, dated 7th November, 1878.

THE Collector (or Deputy Commissioner) within whose district an Agent of a branch of the Bank of Bengal dies or becomes suddenly incapacitated for duty shall interpose to prevent stoppage of public business and, as far as possible, to prevent risk of loss to the Bank. Accordingly, the Collectors of districts in which branches of the Bank of Bengal may be situate should interpose, in cases of stringent necessity, and subject to their own discretion in each case, as follows :—

(*a*) The Collector will go personally (or if he is in camp, one of his covenanted assistants will go) to the Bank premises; he will take over the keys of the strong-room and other receptacles of treasure, notes, or books; and he will see that the strong-room is properly secured and direct the guard to report to himself.

(*b*) He will telegraph as early as possible to the head-office at Calcutta concerning what may have occurred to the Bank's Agent.

(*c*) He will take steps for the due transaction of the Government business entrusted to the Bank, but he will abstain altogether from transacting, or causing to be transacted, any private business on behalf of the Bank.

The occasions on which a Collector may have to act under the present orders will, it is hoped, be very rare. But the Government deems it right to permit that its officers should be ready to take such action on behalf of the Bank of Bengal in consideration of the service done by the branches of the Bank in outlying districts. It will be distinctly understood by Collectors, and it has been distinctly provided in the correspondence between the Bank and the Comptroller-General, that neither the Government nor its officers will incur any sort of responsibility, either to the Bank or to third parties, by reason of anything done by a Collector, or other officer, under the present orders.

Treasury Cash balances Testing of—
G. O. No. 2239, dated 18th November, 1880.

COLLECTORS and treasury officers must bear in mind the necessity of zealous personal care in the matter of testing treasury balances and must strictly adhere to the prescribed rules. It must be clearly understood that the counting of sealed boxes or bags is not a verification of the cash balances. An officer verifying and certifying the balance in a treasury must actually examine the contents of the bags and boxes and count or weigh such contents.

Wills not to be kept in Treasuries.
Circular No. 62, dated 11th November, 1881.

THE provisions of chapter IX of Act III of 1877 render it unnecessary that wills should be received for custody in any treasury, and this course should never be adopted except in very special cases with the previous sanction of Government, which should be applied for through the Commissioner of the Division, with a full report of the reasons which appear to render such a course advisable.

Treasury Officer. Powers of—in making payments.
India's No. 3313, dated 5th October, 1881.

THE authority of a treasury officer to make payments is strictly limited to the rules in the Account Code ; and if a demand of any kind is presented at the treasury which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the treasury officer is to decline payment for want of authority.

A treasury officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order *to him* to make the payment. But all such special orders should, in the absence of urgency, be sent through the Accountant-General.

Inspection of treasuries.
Circular No. 61, dated 11th November, 1881.

THE order in which questions for treasury inspection stand in the Civil Account Code should be adhered to. A Commissioner's inspection of a treasury should be such as to satisfy him that all is in proper order ; but a discretion is left to inspecting officers as to answering all the questions in the Code, or only a part of them, so long as the inspection is thoroughly and efficiently carried out.

Resolution No. $\frac{2408}{X.-717}$, dated 14th July, 1884.

With the many duties devolving on Commissioners, they may not always find it possible to inspect in full and report in detail, but they should endeavour to arrange to see all the treasuries at intervals and to satisfy themselves personally that the work is in proper order. Where personal inspection has not been found practicable, the following suggestion of the Accountant-General might be adopted :—

"It would be better, therefore, if in future Commissioners would send in detailed answers to the questions prescribed in the Code, even if they are unable to do as much as is desirable in the way of personal inspection. Any District Officer who is not in charge of the treasury could generally give sufficient answers to most of the questions."

Treasure. Despatch of—by road and rail.
G. O. No. $\frac{3328}{X.-174}$, dated 17th May, 1888.

WHENEVER Government treasure has to be forwarded *partly by rail* and *partly by road* from one district treasury to another, the Collector within whose jurisdiction the treasure is to be transferred from the railway or from the road conveyance (as the case may be) should be invariably advised beforehand of its despatch and of the probable time of its arrival.

Further, when treasure sent by rail arrives at its destination at night, it should not, if it is in a special waggon, be unloaded till the morning. The railway authorities will, it is believed, generally agree to this arrangement, and any case of difficulty should be reported.

When the treasure is in a brake-van and unloading at night is unavoidable, the escort sent to the station should be rather larger than the minimum scale laid down in the Police Manual, and that part of the station where the treasure is unloaded should be carefully lighted up.

It may be observed that ordinarily when the treasure is less than 81 maunds (2½ lakhs of rupees) in weight, it is sent by brake-van, in order not to incur the extra cost of a special waggon.

BUDGETS.

Departmental budgets. Preparation of—
Circular No 44A., dated 26th April, 1878.

OFFICERS on whom devolves the duty of drawing up budgets should be careful to adhere strictly to the form approved by Government, as shown in the several printed budgets of 1878-79. The two columns showing the actuals and the revised estimate can be filled in accurately only by the Accountant-General, and budgets drawn up in the prescribed form should be submitted to the Accountant-General with these two columns left blank. Officers concerned should be careful to observe the same order of columns as that shown in the approved forms.

The Accountant-General will be instructed to return to heads of departments, for correction, all budgets drawn up in forms other than those approved by the Local Government.

Budget grants. Applications for additional—
Circular No. 36, dated 2nd May, 1879.

As soon as an allotment is expended, no charge whatever should be made against it, and no money drawn in anticipation of a new allotment, without the express sanction of Government. It is an officer's duty to make early application when there is reason to anticipate that budget provision will be exceeded, and to ask for orders.

G. O. No. $\frac{727}{X.-B.-47}$, dated 17th February, 1885.

Applications for additional budget grants are at present submitted to Government in various forms: the budget heads are not always clearly specified; not unfrequently nothing is said as to whether the amount asked for can or cannot be met from savings elsewhere. With the view of securing uniformity and of minimising labour in the local and Secretariat offices, it is directed that all applications for additional grants, or for transfers of grants from one budget head to another, shall in future be forwarded to Government (in duplicate) in the appended form, through the departmental heads according to the channel for the submission of the budgets to which the additional grants relate. One copy will be retained for record and the other returned to the submitting officer with the orders of Government thereon. It is very necessary that the grounds of application (column 6) should be stated clearly and concisely. The application in the prescribed form need not be submitted under cover of a separate letter, unless it is considered necessary to supplement the remarks in column 6 in this way.

One of the principal points to be borne in mind in submitting applications for additional budget grants is that the applying officer should, whenever possible, suggest another head, or other heads, of his budget from which the amount can be met. Only when no such transfer seems feasible should columns 4 and 5 be left blank, it being noted in column 6 that no savings under other heads are anticipated.

No.

Application for Additional Grant in the Budget for 188 -188 *of the*

Budget head and item.	Grant for the year.			Amount of additional grant required.			*Proposed Transfer of Funds from*				Grounds of application and remarks of submitting officers.
							Budget head and item.	Amount.			
1	2			3			4	5			6
	Rs.	a.	p	Rs.	a.	p.		Rs.	a.	p.	

Incurable Idiots. Charges for—

G. O. No. $\frac{2789}{X.\ 866}$, dated 30th July, 1884.

It has been provisionally decided, in connection with arrangements under Act XIV of 1883, to debit the cost of lunatic asylums to Provincial; and as the "idiots'" ward is part of the asylum, all charges connected therewith should be similarly debited. The provisions of Oudh Chief Commissioner's Circular No. 44 of 1876, directing the maintenance of incurable idiots from the local funds of the district from which they are sent, are accordingly cancelled for the time being; but the attention of all District Officers is invited to the instructions marginally noted regarding the pecuniary liability of the relatives of non-criminal lunatics.

"Magistrates and Deputy Commissioners are to co-operate with visitors in getting the relatives of non-criminal lunatics to contribute, when possible, to their support. The scale of payment has been fixed at Rs. 4 per mensem; but when a lunatic's relatives cannot contribute the full amount, they should be called upon to give half or even quarter."

BUILDINGS.

Buildings. Procedure for obtaining administrative sanction to the construction or alteration of—
Resolution No. 43A., dated 13th January, 1875.

ALL proposals for the construction or alteration of buildings must be submitted for the administrative sanction of Government in the General Department before plans and estimates are prepared or professional sanction is given in the Public Works Department, and before they are entered in the budget of that Department.

Before administrative sanction to any building can be given, it is essential that Government should have before it a statement showing the condition of the building which is to be altered or for which a new building is to be substituted, and the grounds for the necessity of the proposal, and this statement should be supported by a professional opinion. Thus, if an old police building is condemned, the Magistrate, whether acting on a report from the District Superintendent of Police or on his own knowledge, should call on the District Engineer for a professional report on the condition of the building and for a rough estimate (calculated on the superficial area or cubical contents and including the cost of the site) of the building it is proposed to erect. This report and estimate the Magistrate will submit to the Commissioner, stating his own opinion on the necessity of the proposal and certifying that there is no other building available that will answer the purpose. Similarly, if the building is a tahsil, the Collector should report on it from his administrative point of view, forwarding the District Engineer's professional opinion and rough estimate. If the proposal emanates from the Judge, he should, with the Magistrate's permission, obtain a professional opinion and rough estimate from the District Engineer before sending it up.

The Commissioner has his own professional adviser in the Executive Engineer, and if he is in doubt as to the necessity of the proposal, he should take that officer's opinion, and should, if necessary, depute him to inspect the building which it is proposed to abandon or to alter before sending on the reference.

Administrative sanction is not required for repairs; it is the duty of the Public Works officers to include these in their annual estimates.

Dak bungalows. Administrative sanction for—
Circular No. 65, dated 19th November, 1881.

APPLICATIONS for administrative sanction to the construction of new dák bungalows should be submitted for the orders of Government in the Financial Department, which deals with all financial and administrative details in connection with such buildings.

Dak bungalows. Supply of furniture for—.
G. O. No. 4318, dated 26th August, 1887, Financial Department.

COMMISSIONERS of Divisions are authorized to sanction expenditure, up to a limit of Rs. 75 (seventy-five) annually per district, for furniture of dâk bungalows (that is, charges other than for establishment and maintenance, these matters being in the care of District Boards) in the North-Western Provinces and Oudh.

All possible economy should be exercised; and whenever any excess expenditure is considered necessary, application must be made to Government.

COINAGE.

"Mussoorie" or "Gorakhpur" pice.
G. O. No. 3813/X.-521, dated 25th July, 1887.

THE following letter from the Government of India has been circulated to Commissioners and District Officers and to the Chairmen of Municipal Boards for information and guidance. :—

No. 3634, dated Simla, the 9th July, 1887.

From—Secy. to the Govt. of India, Dept. of Finance and Commerce,

To—Secy. to Govt., N.-W. Provinces and Oudh.

SIR,—The Accountant-General, North-Western Provinces and Oudh, has referred to the Government of India certain correspondence which has passed with the Local Government and the district officials on the subject of the circulation of lumps of copper, known as "Mussoorie pice," in the district of Saháranpur. He reports that owing to the circulation of these pice, which are stated to be manufactured at Jagadhri, in the Ambála district, and at Miangarh in Rájputána, there is hardly any demand for British Indian copper coin in Saháranpur.

2. It appears from the letter to the Accountant-General, No. 2906/X.-521, dated the 1st June, 1887, that His Honor the Lieutenant-Governor does not consider it practicable to interfere with the circulation of these coppers, which have been accepted for many years in the districts where they are used, but considers that the manufacture should be stopped if it still continues.

3. I am directed to state that, in regard to the circulation of the copper, the Governor-General in Council agrees that it cannot be interfered with, except in official transactions. If people choose to carry on among themselves a system of barter with pieces of copper which are not Queen's coin, there is nothing to prevent their doing so. Such a piece of copper, it is true, is not a legal tender, but this merely means that a person who has to make a payment cannot insist upon its being taken in discharge of what he has to pay. Such copper, however, I am to say, should not be received by any Government treasury or by any Government office where money is received on the part of Government, or at any post-office or railway station: and if His Honor thinks proper, municipalities may also be instructed to decline to receive them. But so far as regards their general circulation, apart from such transactions, the Government can only wait until the

convenience of a copper coin which is a legal tender impresses itself upon the people and induces them to prefer it to copper dumps.

4. As regards the manufacture of this copper, I am to observe that it does not appear to come within the definitions of the offence of making false coin, and it is not clear how the Government can legally interfere to prevent it if no one is defrauded or deceived by it. Inquiry will, however, be made into the facts and the matter will thereafter be further considered.

CONTINGENCIES.

Check and control of—
Resolution No. $\frac{4670}{X-202}$, dated 22nd September, 1886.

THE officers immediately concerned with the restriction of non-contract contingent expenditure within sanctioned limits are—

(1) the disbursing officer ;

(2) the controlling officer ;

(3) the treasury officer ;

(4) the Accountant-General.

The functions of the two latter officials, however, in respect to this matter are confined within narrow limits, and no action on their part can bring about any very effective check. The Accountant-General can only bring cases of excess expenditure over budget-grant to the notice of Government after the expenditure has been incurred. The treasury officer can only see that all charges are ordered under proper authority before passing bills for payment, and it is undesirable for various reasons to throw more responsibility on this official.

The duty of exercising a check over contingent expenditure, therefore, rests primarily with the disbursing officer, whose responsibility is clearly and repeatedly laid down in the Civil Account Code. Thus in rule 1, chapter 5 (4th edition), it is provided that when the sanctioned amount has been communicated to the disbursing officer, he "will then be allowed to draw the amount of his monthly bills for contingent expenses within the sanctioned limit without pre-audit or the previous countersignature of the controlling officer." Again in rule 2 it is stated that "within this limit a disbursing officer may incur ordinary charges arising in the course of business and may purchase ordinary necessaries (such as chairs, country locks, &c.) without previous sanction, provided he has no fear thereby of exceeding the provision of his own office for the year." And again in note 2 under the same rule it is provided that "no officer may, without previously obtaining an extra grant, exceed the amount provided for contingencies under the major head concerned, and when an officer exceeds the annual grant, he is, under orders of Government, held responsible for the excess."

Under the above rules it is with the disbursing officer that the chief responsibility in the matter of contingent expenditure rests. With a view to marking the disbursing officer's responsibility in this respect, the Code (rule 14, chapter 5) further requires him, when submitting the detailed bill to the controlling officer, to send also, if he finds that the monthly proportion of the budget-grant has been exceeded, a report stating the special circumstances which

have rendered such excess necessary. A note is now printed at the foot of the detailed contingent bill calling attention to the necessity for this report.

The next officer with whom the checking of contingent expenditure rests is the controlling officer. His duties in respect of preventing and controlling excess expenditure are specified in the Civil Account Code, and it is in connection with this object alone that the expenditure is brought under his cognizance monthly. In rule 18, chapter 5, it is laid down that it is the duty of a countersigning officer to see "specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned." "If expenditure is progressing too rapidly," it is added, "he should communicate with the disbursing officer and insist on its being checked." Further on in the same rule it is provided that "if the monthly proportion of the budget-grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of the Accountant-General, that he is satisfied that special circumstances have rendered the temporary excess necessary." It must be clearly understood by all controlling officers that the check of this expenditure is not a mere matter of routine, and that they are directly responsible for the final check, although it may be necessary to delegate the mechanical portion of the functions to office subordinates.

In every case in which there is a proportionate excess of expenditure the bill should be submitted to and signed by the controlling officer himself, and the note mentioned in rule 18, chapter 5 of the Code, should be that of the controlling officer himself and not of any office assistant. With this object a certificate to the effect that the controlling officer has satisfied himself that special circumstances have rendered the temporary excess over the proportionate budget-grant necessary is now printed on all detailed bills, together with an alternative certificate stating that there has been no excess expenditure. One or other of these certificates must, according to the circumstances of the case, be signed by the controlling officer when forwarding the bill to the Accountant-General. The signature to these certificates must be distinct from that to the bills; and the controlling officer should also review the contingent register monthly when he does not himself countersign all the bills, and sign the register in token of his having so done.

Contract grants.

The distinguishing characteristic of this system is that a fixed allotment is given for certain classes of ordinary contingent charges, which may be drawn and expended at the discretion of the officer entrusted with it. The contingent charges to be met from contract grants assigned for the purpose should be entered on a separate bill from other items of ordinary contingent expenditure

and be specified in detail according to the appendix to Accountant-General's Circular No. 59 (T. A.D.), dated 29th March, 1887.

The conditions on which the contract grants are administered are thus stated in Government Order No. 1083, dated 12th July, 1881, to the address of the Accountant-General, North-Western Provinces and Oudh :—

"It must be distinctly understood that when a contract allowance is once fixed, it cannot under any circumstances whatever be exceeded without the previous sanction of Government, and that this will only be given in case of extreme necessity. It will not be sufficient to show that unavoidable or unforeseen expenditure has to be incurred in excess of the provision under one or two items : it must be proved to the satisfaction of Government that the contract sum, as a whole, was insufficient, and that the excess could not be met by strict economy under other heads, when a number of items are included in a lump grant. Saving, with good management, will always be possible under some, and officers must learn to limit their expenditure by the sum placed at their disposal. An additional grant, even if made, would be liable to be retrenched from the grant of the following year."

Hot-weather apparatus. Circular No. 8A, dated 3rd April, 1871.

CHARGES on account of thermantidotes are not borne by Government, and officers requiring them must bear the cost.

Umbrellas. Cost of—supplied to peons inadmissible as a contingent charge. Circular No. 63, dated 12th November, 1881.

CHARGES on account of umbrellas for chaprasis and orderlies are not borne by Government and should not be entered in contingent bills.

CURRENCY NOTES.

Cashing of—
G.G.O. No. 416, dated 20th January, 1871.

AGENCIES of the Paper Currency Department are established at the Government treasury of certain selected stations which have been notified in the *Gazette*, and they are under the superintendence of the treasury officer.

A limited amount of notes and coin are supplied to each from the head-office of the circle of issue, and all applications for exchange, whether of notes or silver coin, are granted without restriction so far as these funds permit.

There is no legal obligation to cash any notes at these agencies, but they are established in order to provide facilities for exchange to the public beyond the requirements of the law.

G. G. O. No. 428, dated 22nd October, 1869.

The payment of any sum of money which has to be made to Government in any department can be made in currency notes of any issue, irrespective of presidency or circle, and all officers are hereby authorized to receive payment in notes of any issue, irrespective of presidency or circle.

Forgery of—
G. G. O. No. 110, dated 6th July, 1872.

WHEN the forgery of any Government currency note comes to the knowledge of Government, full particulars are to be immediately reported to the Government of India, followed by a further report giving a history of the measure taken in each case and its results.

Specimens of forged notes should always be forwarded as soon as they can be conveniently spared.

See also chapter 29, Civil Account Code (4th edition).

STOCK NOTES.

See chapter 13, Civil Account Code (4th edition).

COPYISTS.

Rules in regard to charges for section-writing— India's Resolution No. 4018, dated 5th November, 1872, and India's Resolution No. 2342, dated 10th April, 1873.

THE following are the rules in force in regard to charges by public officers for section-writing—that is, for copying manuscript by piece-work :—

No officer may make a charge for section-writing unless with the previous sanction of the authority that would be needful to authorise him to employ an establishment, permanent or temporary.

Whenever sanction is given to a charge for section-writing, the number of words to be copied for one rupee and the rate to be charged for tabular work shall be specified.

The sanctioned rate for section-writing is 1,440 words for the rupee.

Sanction may be given to the expenditure in any office of a specified maximum sum during a year or during any shorter period that may be fixed, and within that specified sum the charge may be passed, subject to the following conditions :—

(*a*) The names of the persons to whom and the number of words, or the measure of tabular matter for which the payment has been made, must be stated.

(*b*) No contract or periodical allowances may be charged as section-writing.

Save with the special sanction of the Local Government, no person in the receipt of a salary from the Government may receive payment for section-writing.

See also chapter 5, rule 25 (*i*), Civil Account Code (4th edition).

EMBEZZLEMENTS.

Embezzlements to be reported.
Circular No. 15A., dated 10th September, 1872.

On the occurrence of any defalcation in any office or treasury or loss of other public money, the fact should at once be reported to Government.

When the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible.

Public Moneys. Embezzlement of—
Financial Department No. 3388, dated 27th September, 1877.

Defalcations or losses of public money are to be reported to the Government of India only if the loss—

(1) exceeds Rs. 1,000 and falls upon the reserved Imperial revenues; or

(2) shows some defect of system the amendment of which requires the orders of the Government of India.

Charges incurred by the Police. Check on—
G. O. No. $\frac{838}{X.-1}$ dated 21st February, 1885.

In connection with certain frauds committed by a head-constable in accounting for charges incurred by the police, it has been directed that a comparison between charges incurred by the police and the amount paid away on this account by the Nazir shall be made at stated intervals by the Court Inspector.

The necessary instructions to this effect should be issued by Commissioners to all Magistrates of districts.

ESTABLISHMENTS.

No change in establishments or redistribution of salaries, even if involving no increase of cost, can be affected by Heads of Departments without the sanction of Government previously obtained.

Changes in—require Government sanction.
Circular No. 39A., dated 30th June, 1865 (Revenue)

PROPOSALS for increase to existing establishments should be accompanied by a statement drawn up in the form below :—

Changes in—Mode of submitting proposals for—
India's No. 28-1047, dated 6th April, 1874, as amended by No. 65-2692, dated 3rd November, 1874, and No. 1911, dated 25th March, 1875.

FORM.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.						Grounds of proposition.
			Present scale.			*Proposed scale.*			Permanent.		Temporary.				
									Increase per month.	*Decrease per month.*	*Increase per month.*		*Decrease per month.*		
No	Date.		No.	Designation.	Pay.	No.	Designation.	Pay.	Amount.	Amount.	Period.	Amount.	Period.	Amount.	

Such proposals should be submitted to Government through the Accountant-General, who will verify the figures in the column headed "Present scale."

Circular No. 24, dated 1st March, 1878.

IT has hitherto been the practice to allow Honorary Magistrates and Benches of Magistrates in these Provinces a small establishment on condition of the courts disposing of a certain number of cases annually. Such establishments have necessarily been considered temporary, service on them being, therefore, non-pensionable. With the view of affording to these courts the assistance

Honorary Magistrates' Muharrirs.
G. O. No. $\frac{1148}{X\text{-}P\text{-}7}$ dated 19th March, 1886.

of a properly-trained and qualified establishment, the Lieutenant-Governor and Chief Commissioner has now decided that when an employè is transferred from the regular district establishment to the court of an Honorary Magistrate or a Bench of Magistrates, his past service shall not be vitiated and his service under the Honorary Magistrate or Bench shall be considered qualifying. If, however, an employé who has no substantive pensionable post is entertained in the court of an Honorary Magistrate or Bench, his service will continue to be considered temporary and will not confer any title to pension under these orders.

In future, appointments to the court of an Honorary Magistrate or Bench of Magistrates should be made, as a rule, from the permanent district staff. These courts will thus be supplied with a more efficient establishment than at present, and it will (as has been found in some cases to be desirable) remain open to the District Magistrate to transfer an employé between the various courts as well as to or from the district staff.

Parao establishments.

G. O. No. $\frac{20\ 6}{X.-30}$, dated 7th May, 1885.

COMMISSIONERS of Divisions are authorized to sanction such expenditure as may be necessary for the maintenance of paráos during the marching season, provided that the expenditure does not exceed that which has been incurred in previous years. The countersignature by the Commissioner of the bills in support of the charges on this account will be accepted by the Accounts Department as sufficient proof of such sanction. When the expenditure exceeds the outlay in previous years, the sanction of Government to the excess must be applied for.

G. O. No. $\frac{42\ 3}{X.-330}$, dated 25th September, 1885.

By "maintenance" in the above circular is meant the entertainment of such temporary establishment as is necessary for keeping the paráos in proper order, the object being to obviate frequent references to Government about these temporary establishments. The maintenance of buildings or enclosures is not referred to.

PENSIONS.

PENSIONS are of two kinds—

(1) Service pensions which are regulated by the Civil Pension Code.

(2) Pensions other than those which are regulated by the Civil Pension Code.

For orders as to the first class of pensions see the Civil Pension Code and the instructions in pages in which the sections quoted are those of the 6th edition.

For orders in regard to the second class of pensions in the North-Western Provinces see the Board's Extant Circulars.

The Pension Act. Rules under—
Notifications No. 212A. dated 30th May, 1877, and No. 73, dated 22nd January, 1879 (Political) (Oudh only).

THE following are the rules governing pensions of the second class in Oudh and those paid to the Delhi ex-Royal Family:—

(1) *Wasika pensions* are drawn under the following headings :—

Bahú Begam's Amánat Wasika.

Ditto Zamanat ditto.

Maháls of Salár Jang, Kásim Ali Khán, and Mirza Ali Khán, and the 1st, 3rd, 5th, and 6th Oudh Loans.

Political pensions are drawn under the following headings :—

1. Territorial and political pensions.
2. Collateral relatives of the ex-King of Oudh.
3. Imtiázis.
4. Miscellaneous.

The Wasika pensions are under the immediate control of the Wasika Officer, by whom all questions are decided, under the orders of the Commissioner of Lucknow. Some of these pensions are governed by purely Muhammadan law; others partly by this law and partly by orders and rules laid down from time to time by the Government of India, the former Residents of Lucknow, and by the Local Government as cases have come up. Some of the pensions are hereditary; others lapse to Government. Each will continue to be treated in the same manner as it has hitherto been.

The Wasika Officer is invested with discretionary power, under the control of the Commissioner of Lucknow, to grant or withhold

certificates under Act XXIII of 1871 for the trial of disputed claims to Wasika pensions in the Civil Court.

I.—The following rules sanctioned by the Government of India in September, 1867 apply to the pensions of the collateral relatives of the ex-King of Oudh :—

II.—The only persons who can be recognised as collateral relatives within the meaning of these rules are, firstly, those whose names are entered as such in one or other of the lists furnished to the Government by letter from the Secretary to the Chief Commissioner of Oudh, No. 1819, dated 18th September, 1862; secondly, the heirs of those entered in the aforesaid lists ; and thirdly, any persons inadvertently omitted from those lists whom the Governor-General in Council may by special order, declare to be admitted among this class of beneficiaries.

III.—On the death of a pensioner one-third of the original amount of the stipend will invariably be resumed.

IV.—When, under the operation of Rule III., the amount of pension inherited by one individual would be reduced to any sum below Rs. 5, commutation will be compulsory, according to the following scale :—

Value of a life-annuity of one rupee per annum.

Age		*Value Rs.*	*Age.*		*Value Rs.*
Under 10	...	13	45 to 50	...	9½
10 to 20	...	12½	50 to 55	...	9
20 to 25	...	12	55 to 60	...	8
25 to 30	...	11½	60 to 65	...	7
30 to 35	...	11	65 to 70	...	6
35 to 40	...	10½	Above 70	...	5
40 to 45	...	10			

Government of India, Foreign Department, Resolution No 1648, dated 23rd April, 1863

V.—The continuance of the two-thirds will not be claimable by the heirs as a right. It will be granted in whole, or in part, or not at all, according to the comparative poverty or affluence of the family concerned. In cases of misconduct on the part of the heirs it may be altogether withheld.

VI.—Such amount as may be finally awarded to the heirs will remain entire in the name of one member of their body ; the other heirs will receive their shares through him. It will be the duty of the treasury officer to take efficient measures for ascertaining from time to time that all the persons on whose account the head of the family is drawing money are still alive.

[NOTE.—The Local Government may relax this rule whenever its strict observance may be considered inexpedient.—Government of India, Foreign Department, No. 191, dated 24th July, 1882.]

VII.—In deciding what persons may be recognised as heirs, the rule of inheritance obtaining by law in the particular family will be followed ; but in fixing the amount, if any, which shall be assigned to these persons, proper regard will be had to the financial condition of each. Provision will not be made for those dependants of a deceased stipendiary who may be without any legal status, except in special cases of extreme distress. In such cases the Local Government may recommend to the Government of India a subsistence allowance of Rs. 5 per mensem, to be deducted from the amount available for distribution among legal heirs.

VIII.—Unmarried female pensioners will have the option of commuting their pensions on marriage for a sum equivalent to ten times the annual amount of their pensions, or of retaining them for life on the distinct understanding that no portions of the pensions will be continued to their heirs.—(Foreign Department letter No. 160F., dated 22nd April, 1876.)

IX.—Should a pensioner die without issue, leaving a widow destitute, such widow may be admitted to a continuance for life of one-third of her deceased husband's pension, the rest of the pension lapsing to the State.

X.—The claims of persons who, being heirs of deceased collateral relatives of the ex-King, may have had their cases already disposed of on different principles from those embodied in the present rules, are not admissible to a re-hearing under these rules ; but the Commissioner of Lucknow is empowered to relax this prohibition, should any case of great misfortune be brought to his notice.

XI.—On the death of a pensioner, the local administration is empowered to sanction the continuance of such portion of the lapsed stipend as may be available under the provisions of Rule III in all cases except those in which the total amount to be so continued exceeds Rs. 50 per mensem, when the case must be submitted for the sanction of the Government of India.—(Notification No. 73, dated 22nd January, 1879.)

Imtiázi pensions are for life only. Claims to this class have all been decided and fresh claims have been barred since 1st July, 1867.

Territorial and political pensions are chiefly those originally granted by the British Government on the annexation of the Province. Some are perpetual and others only for a term of lives.

Miscellaneous political are the charitable political pensions.

(2) The following rules apply to the manner of payment of all other pensions :—

SERVICE PENSIONS.

1. The Accountant-General will, on receiving the order sanctioning the grant of a pension, draw up a permanent payable order in Form B., Appendix A. of the Civil Pension Code, and will forward it to the treasury officer who is to pay the pension.

2. The treasury officer will retain one-half of the order and will deliver the other half to the pensioner. The pensioner is not to have access to the half kept by the disbursing officer, in order that there may be as little facility as possible for fraudulent personation.

3. Each payment made is to be entered on the reverse both of the pensioner's half and of the disbursing officer's half of the order, the entries being attested at the same time by the signature of the disbursing officer. When the reverse of the permanent payable order is filled up, both halves should be returned to the Accountant-General for renewal.

4. If a pensioner loses his half of the permanent payable order, the disbursing officer's half should be returned to the Accountant-General with a fresh form of permanent payable order filled up, in order that he may sign it.

5. Pensions will be payable monthly and after the end of the month for which they are due.

6. Pensioners must appear in person at the time of taking payment and be identified by comparison with the permanent payable order.

7. Female pensioners who are not accustomed to appear in public, and male pensioners who are unable to appear in consequence of bodily illness or infirmity, or are exempted from personal appearance by the Commissioner, may receive their pensions through their agents upon the production of a life certificate signed by a responsible officer of Government or by some other well-known and trustworthy person. In such case the disbursing officer must take all possible precautions to prevent imposition, and must, before the first payment in each year, require proof not only of the existence of the pensioner, but also, in the case of a male, of his inability to attend in person to receive his payment.

8. Disbursing officers are personally responsible for payments wrongly made and should take every precaution against fraudulent personation. In cases of doubt they should refer to the Accountant-General.

9. Respectable pensioners may be identified by the disbursing officer at his own house, instead of being made to appear at his public office.

10. If a superannuation pension (*i.e.*, pension of a public servant) remains undrawn for more than six months, the permanent payable order must be returned to the Accountant-General and the pension ceases to be payable. If the pensioner afterwards appears, the disbursing officer may reclaim the permanent payable order and renew the payment, but the arrears cannot be paid without the order of the Local Government obtained through the Accountant-General.

11. Arrears due to deceased superannuation pensioners (*i.e.*, in the case of the pensions of public servants) are payable to the heirs within six months after the pensioner's death. They cannot be paid thereafter without the sanction of the Local Government.

In the case of all other pensions (excepting Wasika pensions) the rule as to payment of arrears is as follows :—

If a pension remains undrawn for more than six months, the sanction of the Commissioner is needed to payment thereof.

Arrears due to the estate of deceased pensioners may be paid on the authority of the Commissioner.

The following records are to be kept on the subject of pensions :—

The original investigation proceedings.

Register of stipendiaries of every kind.

Duplicate of the permanent payable orders and register of the same.

Correspondence on the subject of the pension.

Register of power of attorney.

Schedules of payments to be sent monthly to the Accountant-General, together with a monthly report of lapses and an annual return of pensions in Form F., Appendix A, Civil Pension Code.

A certificate to enable the civil court to take cognizance of claims as contemplated in section 6 will be given on the order of the Commissioner.

All claims to pensions other than Wasika pensions and pensions to public servants will be made to the Commissioner.

Transfers of payment of pension from one district to another district or province are to be made under the authority of the Commissioner.

In the submission of pensioners' receipts in support of the entries made in the monthly schedules sent to the Accountant-General, care should be taken that the numbers of the permanent payable orders of the pensioners are noted therein, as also the class of pension; and the same to be done in the monthly report of pensions lapsed sent to that officer.

In instances of payments made on account of arrears due to pensioners or to the heirs of deceased pensioners, a copy of the authority sanctioning the same shall invariably be sent to the office of the Accountant-General along with the receipts of the pensioner or of his heirs.

In case of demise of a pensioner, both parts of the permanent payable order shall be returned to the office of the Accountant-General (after final payment has been endorsed thereon) for cancellation.

Political pensions. Payment of perpetual— Notification No. 2, dated 2nd January, 1882.

THE Commissioner of Lucknow is empowered to sanction, without reference to Government, the continuance or distribution of perpetual political pensions on the death of the original pensioner.

Medical Boards for Invalid (service) pensions. Notification No. $\frac{3422}{X\text{-}305}$, dated 22nd May, 1888.

UNDER section 107 of the Civil Pension Code, the following rules are prescribed for the constitution and guidance of Medical Boards assembled to consider all cases of applicants for invalid pension whose age is below 60 years:—

1.—An invaliding Medical Board will be constituted at the head-quarters of each of the following Divisions for all cases occurring in these Divisions, namely, at Meerut, Bareilly, Agra, Allahabad, and Benares; at Naini Tal for the Kumaun Division during the summer months, and at Lucknow for the whole of Oudh.

2.—A Board shall consist of at least three members, and shall comprise the Civil Surgeon of the head-quarters district, the Superintendent of the Central Prison where there is one, and one or more officers of the Military Medical Department, to be detailed for duty by the Deputy Surgeon-General of the Circle.

3.—The meetings of the Medical Board shall be held on the second Monday of each month.

4.—The responsible officers (Heads of Departments, Commissioners of Divisions, &c.) will submit, as the cases occur, brief nominal-rolls of applicants for invalid pensions to the Civil Surgeon of the head-quarters district of the Division in which the applicant

is serving. All such nominal-rolls should contain a statement as under—

Applicant's ...
(1) Name
(2) Age
(3) Official designation
(4) Residence
(5) Amount of pension applied for

and should be submitted before the end of the month preceding that in which it is proposed that the applicant should appear before the Board.

5.—At the close of each month the Civil Surgeon of the head-quarters district will arrange for the convening of the next Board, applying to the Deputy Surgeon-General of the Circle for the services of such officers of the Military Medical Department as may be required.

6.—The Civil Surgeon will communicate the hour and place of meeting of the Board to every applicant for pension and request his attendance with the medical statement and history of his case.

7.—Travelling allowance may be drawn in all cases in which the pension is applied for under the direction of the applicant's official superior on the ground of the applicant's incapacity for work and in the interest of the public service. The bill should be supported by a certificate that the applicant was directed, in the interest of the public service, to apply for invalid pension, and that he did not voluntarily apply to retire. When the applicant voluntarily applies for pension and his circumstances are such as to justify the grant of travelling allowance, a special recommendation may be made to the Local Government for the concession.

8.—All applicants for invalid pension in the Divisions of Jhánsi and Kumaun, except as provided in Rule 1, will, as heretofore, receive their certificates of incapacity for further service and statements of their cases from the Civil Surgeons of their own districts. These certificates will be accepted after approval and countersignature by the Inspector-General of Civil Hospitals.

9.—Exceptional cases arising in any district may also be admitted, and pension granted, under the certificate of the Civil Surgeon, countersigned by the Inspector-General of Civil Hospitals, at the discretion of Government.

Promise of pension on dismissal prohibited.
G. O. No. $\frac{2883}{X.-546}$, dated 1st July, 1885.

CASES have been brought to the notice of the Government of India in which the prospect of pension or gratuity has been held out to officers removed or required to retire from the service of Government on account of misconduct or inefficiency.

The Governor-General in Council has invited the attention of Local Governments to section 54 of the Civil Pension Code, under which such officers are not entitled to any pension or gratuity; and desired that instructions be issued with the view of preventing any direct or indirect promise of pension or gratuity being made to such officers when they are discharged or required to retire from the service of Government.

It is requested that this rule may be carefully observed.

Travelling allowances to applicants for pension.
G. O. No. $\frac{3619}{X.-73}$, dated 14th July, 1887.

In cases in which an application for invalid pension is made under the direction of the applicant's official superior, on the ground of the applicant's incapacity for work and in the interest of the public service, and the applicant, in order to appear before the Board, has to proceed to a district other than the one in which he is serving, travelling allowance to and from the district where the Board sits may be granted. A certificate should be appended to the bill to the effect that the applicant was directed in the interest of the public service to apply for invalid pension, and that he did not voluntarily apply to retire.

Travelling allowance is not usually admissible when the applicant voluntarily applies for an invalid pension.

Re-employment of pensioners.
G. O. No. $\frac{3168}{X.-589}$, dated 17th July, 1885.

The rules in chapter XIII of the Civil Pension Code regarding re-employment of pensioners require, in certain cases, deductions to be made from the pensions or salaries of re-employed officers. Instances have recently been brought to notice in which such deductions were not made owing to the officers of account having been ignorant of the fact that the re-employed officer had been granted a pension for previous service. It is accordingly directed that when a person who was formerly in Government employ is re-employed, whether temporarily or permanently, the authority re-appointing him shall specifically state in the order of re-appointment whether he received any gratuity, bonus, or pension on retirement, and shall communicate a copy of this order to the Audit Office, and, if necessary, direct that the proper deductions may be made.

Transfer of—from one treasury to another within the North-Western Provinces and Oudh.
G. O. No. 907 A., dated 25th June, 1874.

Under section 176 of the Civil Pension Code the Local Government delegates to Commissioners the power of sanctioning, without reference to Government, the transfer of pensions from one treasury to another within the North-Western Provinces and Oudh.

Deaths and non-appearance of pensioners.
Circular No. 26, dated 18th June, 1877, amended by Circular No. 30, dated 10th July, 1877.

* DISTRICT Officers should furnish each officer in charge of a police-station in their districts with a list of pensioners residing within the limits of his jurisdiction, with instructions to report, without delay, the death or disappearance of any pensioner to the tahsildar, who should take steps to verify the report and report to them through the registrar-kanúngo.

When a treasury officer reports the non-appearance of a pensioner, an enquiry is to be made as to the cause. It is therefore necessary that the nearest relative or friend with whom the pensioner was living should be ascertained, and that such relative or friend should ordinarily be held responsible for reporting the death or disappearance of the pensioner.

Non-appearance of pensioners.
Circular Order No. 37A, dated 4th April, 1878.

UNDER section 177 of the Civil Pension Code the permanent pay order should be returned to the Accountant-General when a pension remains undrawn for six months. If arrears of pension are subsequently claimed, an application for payment will, under the above section, be submitted to the Local Government through the Accountant-General, who will refer any matters requiring orders.

Abolition of an appointment. Rule concerning—
Notification No. 908, dated the 19th May, 1880.

WITH reference to rule 2, section 104, of the Civil Pension Code, it has been decided that, unless an order for the abolition of an office or appointment contains an express statement to the contrary, such order shall not be brought into operation till the expiry of three months after notice has been given to the officers whose services are to be dispensed with on such abolition. The immediate head of the office or of the Department will be held responsible that there is no unnecessary delay in giving such notice.

Pensions. Rules regarding the amount of—
Circular No. 3, dated 19th January, 1880.

THE attention of all candidates for Government employment who are over 30 years of age should be drawn to the note appended to section 109 and to the provisions of section 115 of the Pension Code. It should be explained to them how these rules which are not applicable to gratuities may affect their claim to pension.

Pension. Re-employment to qualify for—
G. O. No. 644, dated 12th April, 1880.

THE system of re-employing men to make up their time for pension is a bad one, and is not permitted without special grounds. The necessity can best be obviated by ascertaining before discharge that the full period has been served.

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* *Vide* Civil Pension Code, section 171, rule 2 (6th edition).

Circulars No. 15, dated 30th March, 1881, and No. 34, dated 16th June, 1881.

The following statement shows the principal points usually neglected in submitting pension cases, and they should be carefully attended to :—

1.—Show in detail the dates, months, and years of applicant's various appointments, promotions, &c., on the 2nd page of the application.

2.—Enter the date of applicant's birth by Christian era under column 15 on the first page of the application [section 130 (*a*)].

3.—Explain cause of suspension and of the break in applicant's service and furnish attested copy of the order reinstating him to his post [section 130 (*d*)].

4.—Enter all leaves (other than privilege or casual) taken on the 2nd page of the application, with dates of beginning and ending of each period of leave, or certify that no leave was ever taken [section 130 (*c*) and section 132, rule 1].

5.—State under column 10, on the 2nd page of the application, how the service has been verified.

6.—If not discharged, furnish a certificate to the effect that the applicant is likely within six months to retire from the public service [section 130, rule 1].

7.—Furnish a last pay certificate as required by section 132.

8.—Submit service-book of the applicant as required by section 130.

9.—Opposite the 4th entry on the 3rd page of the application state for what reason it has been found impossible to provide suitable employment for the applicant [section 104, rule 1].

10.—Against the 5th entry on the 3rd page specify the particulars of the savings effected [section 104, rule 6].

11.—State against entry No. 6 on the 3rd page your opinion as to whether the service claimed is established and should be admitted or not [section 131, rule 6].

12.—Send a medical certificate as to the incapacity of the applicant for further service [section 107 and rule 2 of section 132].

13.—Certify to the incapacity of the applicant opposite the 5th entry on the 3rd page of the application [section 110, rule 8]. If he is retiring at his option under rule 9, state so.

14.—Send an abstract of all parwanas of appointment which are relied upon for verification of the service claimed, properly attested by a responsible officer.

15.—State whether the applicant did accept any post in unqualifying service of his own accord, or if his services were transferred in the interests of public service by his superior officer.

16.—State whether the applicant was ever employed in the process-serving establishment, or whether, prior to June, 1861, he was attached to the establishment of a Munsif or other sub-judicial officer, or that of the Judge or Magistrate.

17.—The unattested service must be proved by the statement in writing of the applicant and by such collateral evidence as may be procurable, in the manner laid down in rule 5 under section 131.

All officers should bear in mind that delay in the payment of pensions may involve peculiar hardship, and everything should be done to prevent or shorten to the utmost such delays [section 139, rule 4].

Non-gazetted Officers. Applications of—

G. O. No. $\frac{4511}{X.-P.-59}$, dated. 22nd October, 1885.

It having been decided by the Government of India that applications for pensions or gratuities of non-gazetted officers should, under sections 132 and 134 of the Civil Pension Code, be submitted by the official superiors of the officer concerned to Government through the office of the Accountant-General instead of direct to this office, as has hitherto been the custom, the following procedure should be observed in such cases :—

Under section 131 of the Code, the authority receiving the application—*i.e.*, in most cases the local head of the office—has, in the first instance, to verify the service claimed in communication with the accounts officer concerned. On completion of this process the authority receiving the application will then forward the papers, in the manner prescribed by section 132 of the Code, to the official superior—*i.e.*, generally the head of the Department in which the applicant has been serving. The directions of section 134 (which applies both to gazetted and non-gazetted officers) must then be followed. The official superior will forward the application in a final form, with all remarks or recommendations which he or the authority receiving the application may think fit to make, in a forwarding letter addressed to Government through the Accountant-General: and the latter officer, after furnishing his

report on the applicant's title to pension in the manner prescribed, will submit the case direct—without further communication with the departmental head—for the orders of Government.

Invalid pensions. Submission of applications for—
Circular No. 23, dated 25th June, 1883.

THE attention of all officers is invited to the provisions of section 108, note 2, and the note to section 113 (*c*) of the Civil Pension Code, 6th edition, with the request that they may be strictly conformed to in future in all pension cases. When an officer is invalided under the age of 55 years, three things are required :—(1) detailed reasons for the medical certificate; (2) a second medical opinion, if possible ; (3) a special explanation from the head of the office or Department of the grounds on which it is proposed to invalid the officer. The first of these is occasionally furnished, but not generally in a very satisfactory way ; the second is, as a rule, supplied ; but the third, which is the most important of the three, is very seldom submitted. The object of this last document is to assure the Government that the employé is not being recommended for pension simply as an easy way of discharging him, a course which, there is reason to think, has been in some cases deliberately adopted. The special explanation will be essential in future; and Heads of Departments are requested to look very carefully into each case as it comes before them and assure themselves of the genuine character of the recommendation.

In view of these orders, it is requested that the certificates granted by Civil Surgeons should be more closely scrutinized than has apparently been customary, and detailed reasons asked for if the certificates are not very clear and explicit. The Lieutenant-Governor and Chief Commissioner cannot too strongly impress upon Civil Surgeons the importance of this part of their duties, and the caution, care, and discretion that should be exercised in deciding as to these certificates.

Pensionary contributions. Payment of—
Government of India, Financial Department, Circular No. 3404, dated 17th September, 1884.

HER MAJESTY'S Secretary of State has recently drawn the attention of the Government of India to the frequent use, in a correspondence relating to an officer whose services were lent to a Native State, of erroneous expressions implying that contributions towards pension and leave allowances are paid by a Native State or a body financially independent of the Government of India, and not by the officer whose services are transferred to such a State or body. Under the rules contained in chapter III of the Civil Pension Code the officer himself is bound to pay the contribution, and the Governor-General in Council directs that this fact be borne in mind in all references to the contributions referred to.

PERMANENT ADVANCES.

Consolidated advances of District Officers.
G. O. No. $\frac{2821}{X.-481}$, dated 31st May, 1886.

It has been decided, in communication with the Accountant-General, North-Western Provinces and Oudh, to consolidate the permanent advances for various purposes held by District Officers, so as to meet the requirements of rule 3, chapter 5 of the Civil Account Code. The amounts specified in the list below are those allotted—tentatively—for each district, and they supersede all amounts previously sanctioned or held :—

Statement of permanent advances allotted to District Officers.

Division.	District.	Amount.
		Rs.
MEERUT	Dehra Dún	300
	Sahárunpur	400
	Muzaffarnagar	400
	Meerut	400
	Bulandshahr	400
	Aligarh	350
KUMAUN	Kánikhet	50
	Almora	250
	Garhwál	250
	Kumaun (Naini Tal)	150
	Tarái	500
ROHILKUAND ...	Moradabad	500
	Budaun	300
	Bareilly	500
	Bijnor	400
	Pilibhít	200
	Sháhjahánpur	450
AGRA	Muttra	350
	Agra	400
	Farukhabad	400
	Mainpuri	300
	Etáwah	350
	Etah	350
JHÁNSI	Jhánsi	400
	Jalaun	350
	Lalitpur	200
ALLAHABAD ...	Cawnpore	550
	Fatehpur	400
	Bánda	450
	Hamírpur	400
	Allahabad	700
	Jaunpur	300

Statement of permanent advances allotted to District Officers—(concld.)

Division.	District.	Amount.
		Rs.
BENARES	Azamgarh	350
	Mirzapur	400
	Benares	450
	Gházipur	350
	Baliia	250
	Gorakhpur	550
	Basti	350
LUCKNOW... ...	Lucknow	400
	Unao	300
	Bara Banki	300
SITAPUR	Sitapur	350
	Hardoi	450
	Kheri	350
FYZABAD	Fyzabad	400
	Bahraich	350
	Gonda	400
RAE BARELI ...	Rae Bareli	300
	Sultanpur	350
	Partabgarh	300

(For details of other permanent advances see Appendix D of Accountant-General's Standing Orders.)

PUBLIC OFFICERS.

Salary. Increase of—
No 1164A., dated 11th September, 1878.

IN the civil department no officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Accountant-General authorizing him to draw it. The Account Department should communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

No. 1420A., dated 15th November, 1878.

This order applies to gazetted officers only.

Carrying on duties in hills. Rules for—
India's No. 1317, dated 24th February, 1870.

WHENEVER a public officer is permitted, for his own comfort or convenience, to conduct the duties of his office temporarily at a hill station at which his services are not required by the Government to which he is subordinate, the permission must be understood to be given on the condition that it entails no extra expense on the State in the way of travelling or deputation allowances to clerks or otherwise. Such officer is not, however, compelled to pay the charges incurred for postal communication between himself and his office in the plains, so long as the grant for postage for his office be not exceeded. If, however, any such excess is caused by his absence on the hills, he may be called upon to make it good, and provision must not be made in the estimates for extra postage on account of the officer's absence from office.

India's No. 241, dated 20th January, 1879.

Bank shares, with certain exceptions, not to be accepted as security.
G. O. No. 1001, dated 1st June, 1847.

WITH the exception of the Bank of Bengal and the Chartered Banks of Madras and Bombay, in all of which the Government is a joint proprietor, no shares in any private bank or joint stock company whatever are to be accepted as security from public officers of the Government.

Public officers may leave their salaries with the treasurer.
G. G. O. No. 555A., dated 9th September, 1867.

So long as no interest is given or taken, there is no objection to public officers leaving portions of their salary in the treasurer's hands till required.

Casualties of officers specified in schedule B of the Civil Leave Code.
G O. No. $\frac{1607}{X.-711}$, dated 2nd June, 1884.

HEADS of Departments are required by Rule 1 under section 1 of the Civil Leave Code to report at once to the Government of India, Department of Finance, the death, resignation, removal, or retirement of any of the officers serving under them whose names are entered in Schedule B of the Code.

PUBLIC MONEYS.

Lodging of—in Government treasuries.
Circular No. 18A., dated 6th March, 1867.

ALL public funds must be lodged in Government treasuries, and any officer depositing public funds in a private bank will be held personally responsible for any loss which may accrue in consequence.

Resolution No. 2124, dated 31st March, 1874.

All officers of Government should bear in mind that all transactions to which they in their official character are parties must, without any reservation, be brought to account and all moneys be deposited in the Government treasuries.

Circular No. 40, dated 6th July, 1881 (Municipal).

Sums of money belonging to Government which have been made over to local corporations must not be deposited in Government Savings Banks. Sums not exceeding Rs. 100 may be treated as current income. The investment of sums of Rs. 100, or exceeding that amount, is attended with no difficulty, as Government securities are issued in pieces of the nominal value of Rs. 100 each. Any small balance, after purchase of the securities of the nearest value to the amount to be invested, should be lodged in the treasury.

Ex officio banking account not to be opened.
Government of India No. 1752, dated 14th November, 1881.

No public officer who is supplied with funds from the public treasury, or who, in the exercise of his duty, receives money on the part of Government, either in deposit or as revenue, shall open an account with a bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject.

It is the duty of every disbursing officer to reduce to the utmost his demands upon the public treasury, and not to draw money in advance of his requirements. This applies as much to an officer who has a drawing account with a presidency bank as to one who has a treasure-chest; the balances at credit of drawing accounts and deposited in treasure-chests should alike be kept down to the lowest possible amounts. It is the duty of the Accountant-General to watch these accounts with a view to securing this object.

Drafts on England.
Circular No. 35, dated 8th July, 1880.

ALL drafts on England for public purposes must be procured through the Accountant-General, and must not be made payable to private agents, but only to the persons from whom goods are obtained.

Orders for payment of money from treasury to be in English.
Notification No. 339 A., dated 22nd July, 1873 (Judl. Civil).

EVERY order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is not acquainted with the English language.

When the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in vernacular and in English.

Cash balance and resource estimate report to be punctually despatched.
Circulars No. 27, dated 5th May, 1881, and No. 31, dated 28th May, 1881.

ALL District Officers must bear in mind the necessity for strict punctuality in the despatch of their reports on the cash balances in their treasury, as also of their resource estimate. The latter should be despatched by the treasury officer not later than the 3rd of each month, in accordance with chapter 29, Rule 2 of the Civil Account Code.

Lost receipts. Copies of—not to be given.
Government of India's No. 3588, dated 13th October, 1881.

No officer, whether in the Civil, Military, or Public Works Department, shall in any case issue duplicates or copies of receipts or vouchers in lieu of those alleged to be lost or missing. If any necessity for such a document arises, he may issue a certificate stating that he finds from his accounts (or other records) that on a specified day he received from or paid to A. B. a certain sum on a certain account.

This order does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals, but only prohibits the issue of duplicates on the allegation that the originals are lost.

RETIREMENTS.

Uncovenanted officers attaining the age of 55.
Civil Pension Code, 5th edition, section 106-2.
Circular No. 159, dated 16th October, 1879.
Circular No. 6, dated 22nd March, 1882.
Circular No. 42, dated 14th October, 1882.

THE Accountant-General reports to Government the case of all *gazetted* (uncovenanted) officers attaining the age of 55 years, and orders issue as to retention or otherwise after consultation (if necessary) with the Departmental Heads concerned. Heads of Departments, Commissioners of Divisions, and District Judges submit to Government an annual return of all *non-gazetted* uncovenanted officers above the age of 55 years belonging to the superior service, sending copy of list with recommendation as to retention or otherwise for the orders of Government. Commissioners of Divisions in the North-Western Provinces submit the returns of establishments of Magistrates and Collectors direct to Government, except in the case of *tahsíldárs* above the age of 55, the list of whom should come through the Board of Revenue.

The annual return (which is for the financial year) should be submitted by the 1st June of each year in the form annexed. It will also be convenient to recommend retention for one year only, as in this way the claims of all officers will come periodically under consideration.—

Serial No.	Office.	Name of officer.	Present age of officer.	Remarks.

Circular No. 44, dated 11th August, 1881.

The names of treasurers should not be included in this statement, but the man who actually attends at the treasury and does the work of treasurer should be mentally and physically equal to it, whether he be the responsible treasurer or only his agent. If he is not, the District Officer, who is responsible to Government, has the remedy in his own hands. He can get the treasurer changed or compel him to appoint a qualified agent.

Uncovenanted officers. Retention in service of—after the age of 55.
Circular No. $\frac{3300}{X.-54}$, dated 8th August, 1884.

WHEN extension of service is specifically limited by the Government Orders to a particular date, the officers concerned should, as a rule, be retired from the date immediately following, and their names should not be included in the next return.

In all cases where extension of service is not specifically limited—and the orders will be so worded as to make this clear—the officers concerned should be retained in service till receipt of orders on the next return, and in these cases no notice of superannuation at the end of the extension should be sent to the officers without the express orders of Government.

G. O. No. $\frac{3872}{X.-845}$, dated 27th July, 1886.

In any case in which the phrase "*until further orders*" is used in conveying the sanction of Government to the retention of an officer in the public service, the phrase should be regarded as sanctioning retention till the receipt of orders on the next return.

Unnecessary retirements.

G. O. No. $\frac{2151}{X.-410}$, dated 20th April, 1886.

WITH reference to section 110 (and foot-notes) of the Civil Pension Code, regarding the retirement of officers who have attained the age of 55 years, heads of offices are reminded that the rule should be worked very carefully so as not to entail needless charge to the Government. At the age of 55 years many officers are very fairly efficient; and a very specific sttement of the grounds on which retirement is recommended will be required in future by Government before the recommendation is sanctioned.

Non-pensionable appointments. Inclusion of—in list of officers over 55 years of age.

G. O. No. $\frac{310}{X.-826}$, dated 20th January, 1887.

THE return of officers prescribed by the orders of October, 1879, above should contain the names of *all* officers over 55 years of age in Government employ, whether in pensionable service or not, whether the Head of the Office wishes to retire them or to retain them in service. The provisions of paragraph 3 of Circular No. $\frac{3300}{X.-514}$, dated 18th August, 1884, apply to all such cases, and should be carefully observed.

SALARIES AND ALLOWANCES.

Accountant-General's authority over allowances.
Resolution No. 2938, dated 31st August, 1869.

WHEN an Accountant-General checks any allowance as unauthorized, its payment should be immediately discontinued until due sanction for it can be obtained.

An Accountant-General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government.

Allowance for house-rent.
Resolution of Government of India, No. 577, dated 12th June, 1877.

THE officer who audits claims for pay and allowances must be informed whenever an officer of Government is allowed to occupy any public building without payment of rent.

It can rarely, if ever, be right for an officer to draw an allowance for house-rent while he is occupying public premises. Before claiming any such allowance under such circumstances, an officer should obtain explicit orders authorizing it.

Audit of bills of educational officers.
Notification No. 825 A., dated 24th July, 1871.

THE salary bills of principals of colleges, of head-masters of schools, and of masters of tahsíli schools, which may be sent for audit, shall not be passed unless accompanied by a certificate to the effect that all fees received during the month for which the pay is drawn have been paid into the treasuries of their respective districts or tahsíls.

East Indian Railway Police.
No. 416, dated the 29th June, 1880.

THE Government Police force on the East Indian Railway will, as regards pay, leave, allowances and similar matters, be subject to the Rules and Financial Codes of Government.

All travelling, acting and other allowances payable under the Financial Codes, as well as the charge on account of pensions of the force, will form part of the cost of "providing and maintaining" the force and will be defrayed as laid down in para. 14 of the contract.

Acting allowances. Grant of—
Circular No. 43A., dated 25th April, 1878.

IT should be clearly ascertained, before any acting allowance is permitted to be drawn, that it is justified by the Code, and the responsibility of error (and of refund when necessary) will be held to rest with the officer sanctioning the allowance. Any case of doubt should be referred by Heads of Departments to the Accountant-General direct and by District Officers through the Commissioner of the Division.

Supply of blankets to peons.
G. O. No. 1489A., dated 7th October, 1873.

PEONS attached to the several public offices at Allahabad and Lucknow shall be entitled to receive a blanket biennially at the public expense, provided they perform out-door work. The case of peons who are on duty in the hills is exceptional, and they may be allowed a blanket annually.

Distance. Calculation of —for journeys.
Circular No. 3 dated 15th January, 1883, and Financial Department Resolution No. 1869, dated 19th March, 1874.

FOR the purpose of journeys *by rail* to or from any place in which there is a railway station, the point from which a journey shall be held to commence or terminate shall be the railway station. In cases, however, where the Magistrate's court-house is more than five miles distant from the railway station, that point may be taken optionally as the terminus.

For the purpose of journeys *by road* to or from any place, the point from which a journey shall be held to commence or terminate shall be the Magistrate's court-house; but where (as may sometimes occur) there is no Magistrate's office within five miles, the place at which the journey begins or ends shall be assumed as the starting or terminal point.

Forest Officers. Travelling allowances to—when deputed to Dehra.
Home Department Circular No. 13F., dated 8th August, 1882.

ALL Forest Officers, whether belonging to the superior or to the subordinate staff, who may be deputed to attend the course of theoretical instruction at the School will be entitled to draw travelling allowance for the journey to and from Dehra; but they can draw no halting allowances while at Dehra, which must be considered as their head-quarters for the time being.

Medical Officers. Fees to —in medico-legal cases.
Finance and Commerce No. 3050, dated 11th August, 1882.

A MEDICAL officer, not being a Civil Surgeon or an officer in medical charge of a civil station, is entitled to a fee of Rs. 16 for conducting a *post-mortem* examination, and to a fee of Rs. 10 for conducting a *medico-legal* examination other than a *post-mortem* examination, in cases not falling within the ordinary discharge of his duties, whether he is required to give evidence in a court of justice in connection with such examination or not. But when such an officer is required, under these circumstances, to give evidence in a court of justice, he is not entitled to any remuneration, in addition to the fee above sanctioned, other than the usual expenses paid to a witness.

Government of India, Home Department, No. 90, dated 21st February, 1884. Circular No. 7, dated 20th March, 1884.

These orders apply only to officers of commissioned rank. A fee of only Rs. 4 is admissible to a medical subordinate for conducting such examinations when they do not fall within the ordinary scope of his duties. Medical subordinates lent by the Government to

municipalities or dispensary committees will be required to perform these examinations as a part of their regular duties without further remuneration.

Medical Officers. Fees to —for conducting medico-legal examinations.
G. O. No, $\frac{3358}{X\text{-}B\text{-}6}$ dated 18th May, 1888.

It has come to the notice of Government that in one district at least medical subordinates, when summoned to give evidence in cases in which they have conducted a medico-legal examination, have been paid Rs. 10 on each such occasion, under the supposed authority of the Government of India, Finance and Commerce, No. 3050, dated 11th October, 1882, printed on page 62.

The attention of all officers is drawn to the subsequent circular printed on the same page which clearly shows that such payments are entirely unauthorized.

The only remuneration which an Assistant Surgeon, or a Hospital Assistant, attached to a dispensary can claim in cases in which he is summoned from a distance to attend a Court of Justice to give evidence in connection with a medico-legal examination is the travelling allowance of his grade.

Allowances. Extra—to Government servants when grain is dear.
Circular No. 22A., dated 17th May, 1870.

When grain, the common staple food of the people of the district, is dearer than Re. 1 for 10 seers, all servants of Government on civil establishments whose pay does not exceed Rs. 16 per mensem, or in the case of men required to keep a horse or camel, Rs. 25 per mensem, may receive an extra allowance of Re. 1-8-0 per mensem, provided that the aggregate pay shall in no case be less than Rs. 6-8-0 per mensem.

When such grain is not dearer than Re. 1 for 10 seers, but is dearer than Re. 1 for 12 seers, the said servants may receive an extra allowance of Re. 1 per mensem, provided that the aggregate pay shall in no case be less than Rs. 6 per mensem. Each Local Government and Administration submits quarterly statements showing the extent to which these rules have been applied, but it is unnecessary to submit blank statements.

It is not intended that the allowance prescribed shall be given always as a matter of course, but merely that the Local Governments and Administrations shall have a discretion to grant them to the extent (within the prescribed limits) which they may deem on each occasion to be necessary.

The words "grain, staple food of the country," must be held to mean the cheapest grain, of whatever kind, which is, commonly used as food by the people.

G. G. O. No, 465, dated 17th May, 1870. Financial Department.

No Government servant who may be allowed to draw compensation for dearness of food while on duty is entitled to any portion of this allowance while absent on leave.

Allowances. Grain—to menial servants.
Government of India, Financial Department, Resolution No. 1648, dated 28th March 1888.
G. O. No. $\frac{2652}{X-428}$, dated 23rd April, 1888.

THE orders in each case sanctioning allowances under the above authority should be strictly temporary and, unless specially renewed, should in no case be held to continue in force beyond the end of the financial year in which they were issued. These orders apply also to all Imperial Departments; Heads of such Departments should not grant compensation save after reference to the Local Government of the Province in which the officials to whom it is proposed to grant compensation are serving.

Travelling allowances. Mode of charging—
G. O. No. $\frac{1911}{X-195-49}$, dated 14th June, 1884.

IN terms of Rule 17, chapter 5 of the Civil Account Code, the travelling allowance of an officer and his establishment should be drawn at convenient intervals while on tour, and, as a general rule, immediately on return to head-quarters.

A final drawing of all the balance due to an officer on tour in the cold weather should be made on or about the 25th of March, so as to allow the Commissioner to pass it within that year. For the remaining five or six days, but not for more, the travelling allowance can be charged in April against the ensuing year's grant.

Advances made to an officer to cover his tour charges under Rule 13 (*f*), chapter 7 of the Civil Account Code, should be adjusted on his return to head-quarters, or on the 31st March, whichever date is the earlier.

Road journeys. Allowances to ministerial officers for—.
G. O. No. $\frac{7761}{X-T.-77}$, dated 20th December, 1886.

THE attention of all officers is invited to section 67 of the Civil Travelling Allowance Code, which lays down that for journeys by road a ministerial officer is only entitled to actual travelling expenses not exceeding the rates therein prescribed, except on transfer from one station to another, in which case the full mileage allowance is admissible. (See the extract from a note by the Financial Committee printed on next page).

For ordinary journeys, and when on tours, ministerial officers are entitled to the daily allowance of their class as laid down in section 31 of the Travelling Allowance Code. When, however, it is certified by the head of the office that travelling by boat or public conveyance was necessary, or when a distance of 20 miles or more is travelled in one day, a ministerial officer is allowed to exchange his daily allowance for actual travelling expenses not exceeding the rate for his class under section 67. Instances of such exchange have not hitherto been frequent in these Provinces, but where it has been allowed, the full mileage rates have usually been passed. It is to this that the Finance Committee appear to allude; and as it seems possible that more than the necessary amount is occasionally granted in this manner, officers are reminded that the full mileage rate should not be passed as a matter of course

to a ministerial officer, but only such an amount—not exceeding the rate for his class—as fairly represents the expense actually incurred; or a reasonable estimate of such expense.

Extract (pargraph 26) from a Note by the Finance Committee on the subject of travelling allowance.

"In the case of ministerial officers, a further restriction is, we consider, required in the shape of the prescription, by the Local Government or other controlling authority, of scales of carriage which shall not be exceeded in the calculation of actual travelling expenses. The grant of the full mileage rates allowed for the respective classes is not, we understand, at all uncommon. These rates are sufficient to pay for two carts in most parts of the country for a clerk drawing more than Rs. 100 per mensem, and in some districts would cover the cost of four carts. It will probably be admitted that a man of this class in life would not think of employing more than one cart to convey himself and his baggage on tour, if he had to pay the cost himself. Similarly, in the case of peons, if even as many as four or five of them had to make a forced march and had to pay cart hire themselves, it is safe to assume that they would take it in turns to ride, and so would manage to make one cart do for all. As the rule stands, they might in some districts engage a cart apiece on an anna a mile. It is not probable that they often, or ever, do so; but mileage is undoubtedly not unfrequently passed on the supposition that they have done so. We think the attention of the Local Governments or other controlling authority should be drawn to the necessity of exercising a stricter and more equal control over these charges."

Tours. Restriction of the number of ministerial officers to be taken on—.

G. O. No. $\frac{2}{\text{X-T.-165}}$, dated 2nd January, 1888.

THE absence of any restriction on the number of ministerial officers taken on tour has been suggested by the Finance Committee as one of the sources of excessive expenditure under the existing rules. It appears that some economy might, perhaps, be affected in this direction. No hard-and-fast rule can be laid down as to the number of such officials to be taken on each occasion; but controlling officers should see, when passing travelling charges of this kind, that officers proceeding on tour do not take with them more officials than are absolutely necessary.

Travelling allowances of ministerial officers and menials.

G. O. No. $\frac{3922}{\text{X-T.-7}}$, dated 26th June, 1888.

IN connection with the question of travelling allowances of ministerial officers and menial servants on tour, enquiries have led the Lieutenant-Governor and Chief Commissioner to consider that it is not necessary to fix any scale of actual expenses within the

general limits prescribed by section 59 of the Civil Travelling Allowance Code (Provisional issue) for occasions on which the daily allowance is exchanged by officials of these classes for mileage. The Lieutenant-Governor and Chief Commissioner, however, desires that all controlling officers should continue to bear in mind that actual expenses only should be passed; that the maximum prescribed in the rule is not regarded as a standard scale of expenditure; and that to secure the observance of this proviso all bills of this description should be carefully scrutinized, and the correctness of the charges verified, more especially in cases where the maximum is claimed.

SECURITIES.

Government Securities. Custody of—
Resolution No. 1526, dated 4th October, 1881.

No Government Promissory Notes shall be bought or sold by any officer, or held for more than one year from this date, nor will interest be drawn on such notes by any public officer in these Provinces in his official capacity. All such Government Promissory Notes now held by them *ex-officio*, or which may hereafter come into their *ex-officio* possession, will be endorsed and remitted, through the Accountant-General, to the Comptroller-General at Calcutta. Correspondence on all matters connected with them will be with the Accountant-General.

Government Promissory Notes held by the Municipalities and other public corporations may, at their discretion, be deposited with the Government under this Resolution, to be dealt with as now prescribed; but no public officer shall accept or hold such deposits *ex-officio* in any other way than that above indicated.

These orders apply to all local funds and to securities held by the Court of Wards. They do not apply to Government Promissory Notes deposited with the High Court (or subordinate courts) or Judicial Commissioner of Oudh (or subordinate courts); but if the High Court, North-Western Provinces, or Judicial Commissioner, Oudh, so direct, this procedure may be adopted. Nor do they apply to securities deposited by contractors, provided that they are not held for a period exceeding one year; nor to such deposits, if they are held for more than one year, unless the depositors wish to draw interest upon them while so deposited.

Deposits made by public servants for purposes of guarantee, &c., will be held in the same manner as all other notes by the Comptroller-General, but will be exempt from the commission charges levied on other securities, *viz.*, one-eighth per cent., in addition to any actual outlay on brokerage for purchase and sale, and one-quarter per cent. for drawing and remitting interest thereon: thecommission being deducted rom the payments next due to the body or person interested.

Bonds. Modification in security—
Notification No. $\frac{1999}{X\text{-}770}$, dated 19th June, 1885.

BONDS deposited by a treasurer or other official should be retained by Government for a year, and other securities for six months, after an officer has vacated his appointment, and words providing for this should be introduced in bonds before signature.

Securities. Investments in—of funds held in trust by public officers.
Government of India, Finance and Commerce Department, No. 1, dated 2nd January, 1884.

THE Governor-General in Council is pleased to prescribe the following rules regarding investments in securities of funds held in trust by public officers for some public or *quasi*-public purpose or on behalf of Government :—

I.—Subject to the exception referred to in Rule III, all investments in securities of trust funds held by a Government officer for a public or *quasi*-public purpose, such as the maintenance of a dispensary, school, or the like, shall be made in Government Promissory Notes now held in trust for such purposes by any Government officer in virtue of his office, and all such securities which may hereafter come into his possession shall be converted into Government Promissory Notes.

II.—All trusts for such purposes as those indicated in Rule I shall, subject to the exception stated in Rule III, stand in two names, and, instead of the personal name of an officer of Government, his official designation shall, if possible, be employed. All securities held under such trusts will, subject to the same exception, be dealt with in accordance with the provisions of Resolution by the Government of India in the Financial Department, No. 276, dated 30th April, 1880. The Local Governments concerned should go through the lists of endowments which have been several times published under the Resolution referred to, and declare which of the trusts represent permanent endowments, and should issue orders to the Accountants-General that securities appertaining to such permanent endowments are not to be sold or given up without the orders of Government. The Local Government should also, in the case of any trust at present standing in the name of one officer, only issue instructions declaring what second officer should be associated in the trust.

III.—If in any case, owing to any legal or other difficulty, the orders prescribed in Rules I and II cannot be carried out, or if in any case it is not considered desirable to carry them out, the facts of the case should be reported to the Local Government, and the Local Government should, by special orders, make such arrangements as may be necessary to protect the interests of Government and to secure the safety of the trust funds or securities.

The Local Government should consult the law officers in each case before taking action under Rules I and II, and also on any other question that may arise, and may, if necessary, direct, when it is legally open to it to do so, that the trust be declined.

G. O. No. $\frac{4736}{X.-072}$, dated 5th November, 1885.

The following orders are issued for the guidance of officers in these Provinces in complying with the requirements of the above Resolution :—

In regard to security deposits by treasurers, &c., no action is needed. In the case of Municipal and Cantonment Fund

investments, both of which belong to the class known as "excluded funds," alienation will be regulated as heretofore ; but arrangements should be made for the registration of all such securities in two names. For Municipal investments (including those under Act XX of 1856), the Commissioner of the Division will ordinarily be associated with the District Officer ; while in the case of Cantonment Fund securities (regarding which a reference to the Government of India will generally be necessary), the two officers might be the President of the Cantonment Committee and the Cantonment Magistrate. Educational and Medical investments are not alienable without the consent of Government, and in both these classes the Head of the Department should be associated with the District Officer. In the case of Police investments, such as the Remount Fund, the Inspector-General and one of the Deputy Inspectors-General should be registered as joint holders.

Investments on account of minors and such persons have hitherto stood mostly in the name of the District Officer. In such cases the Commissioner should be associated with the District Officer, except where the minor is also a ward of court, in which case the Board of Revenue should be referred to both as to the names in which registration shall be made and as to alienation. Where the consent or concurrence of the civil courts is necessary, the necessary reference will be made.

Miscellaneous investments (such as those of the Bahraich Poorhouse and Bahraich Agricultural Show) must be dealt with individually both as to registration and alienation. As a rule, the investment should be held in the names of the Commissioner and District Officer.

Securities. Nazir of Cantonment Magistrates' courts.

G. O. No. $\frac{3778}{X\text{-}519}$, dated 7th June, 1888.

THE nazir or other official who is entrusted in Cantonment Magistrates' courts with the custody of public moneys should be required to furnish security. The amount should be fixed by the Cantonment Magistrate with reference to the sums usually in the nazir's custody ; but in most cases probably Rs. 50 might be sufficient.

TREASURE-TROVE.

Powers under the Indian Treasure-trove Act No. 939A., dated 19th April, 1878.

ALL officers exercising the powers of an Assistant Collector of the 1st class under the North-Western Provinces Land Revenue Act, 1873, or of an Assistant Commissioner of the 1st class under the Oudh Land Revenue Act, 1876, are empowered to perform the functions of a Collector under the Indian Treasure-trove Act, 1878, in cases in which the treasure found does not exceed in amount or value the sum of one hundred rupees.

Treasure-trove Act. Directions as to articles of antiquarian interest. No. 638, dated the 8th April, 1880.

WHEN the treasure found consists of ancient coins, sculptures, or other articles of antiquarian interest whatsoever, the officers empowered by Notification No. 939A shall, before delivering or dividing the treasure under section 11 or 12, report the same through the Commissioner, with a view to obtaining instructions as to whether the treasure is to be acquired on behalf of Government in the manner prescribed in section 16 of the Act.

Treasure-trove Act. Coins found under— G. O. No. $\frac{4731}{X-1059}$, dated 24th November, 1884.

THE following extract from a Resolution by the Government of India in the Home Department, regarding the procedure to be observed in the matter of coins found under the Indian Treasure-trove Act, is reproduced for information. All coins so found, acquired, or purchased should be forwarded to this office, and orders will then issue as to their disposal :—

Extract paragraphs 1, 2, *and* 4 *of Resolution from the Government of India, Home Department (Public), No.* $\frac{46}{1668-82}$, *dated Simla, the 9th October,* 1884.

The papers read relate to the arrangements at present in force for dealing with coins found under the Indian Treasure-trove Act. The existing arrangements do not appear satisfactory ; and as it is considered desirable to ensure that all old coins so found shall come under the inspection of skilled numismatists, the Governor-General in Council is pleased to lay down the following instructions for observance in all Presidencies and Provinces in future :—

2. Collectors and District Officers should be instructed to invariably acquire, under section 16 of the Act, the whole of any coins found, whether gold, silver, or copper, that appear to be old and not of British mintage.*

* These include coins struck at Calcutta, Murshedabad, Benares, Surat, Arcot, in the name of Shah Alam, dated 19th Julus.

* * * * * *

4. Collectors and District Officers should at the same time be empowered to purchase any coins of the age and description stated above, when they are less than Rs. 10 in value, from finders on the terms laid down in section 16 of the Act.

Treasure-trove Act. Coins found under—

G. O No. $\frac{1}{13-27}$, dated 5th January, 1885, Home Department.

THE following additional orders on the subject were subsequently issued by the Government of India :—

The question has been raised whether some latitude should not be allowed in interpreting the instructions contained in paragraph 2 of the Resolution of 9th October last, whereby Collectors and District Officers should invariably acquire, under section 16 of the Act, the *whole* of any coins found, whether gold, silver, or copper, that appear to be old and not of British mintage. On this point the Governor-General in Council considers it desirable that the instructions laid down in the Resolution of 9th October should, as a general rule, be carefully followed. If, however, exceptional cases should arise in which it is considered unnecessary, for any sufficient reasons, such as the largeness of the quantity found, or the coins being known to be of merely metal value, to acquire the whole of the coins found, it will be open to the Local Government concerned to pass in each case such orders as may be deemed suitable.

G. O. No. $\frac{4128}{X-52}$, dated 19th August, 1886.

With reference to the above orders, it has been directed by the Local Government that in cases in which it is considered unnecessary, for any sufficient reasons, to acquire the whole of the coins found, Magistrates should exercise their discretion in the matter. The Government of India do not now insist on the rule that all coins found must invariably be acquired.

2. District Officers should, therefore, not take action unless the coins appear to be of rarity and value ; and, in cases where there is doubt, they should submit specimens for the orders of Government, leaving the rest temporarily in the treasury.

Rules under the Act.

G. O. No. $\frac{726}{X-1}$, dated 12th February, 1887.

IN order to ensure uniformity of procedure in the working of the Treasure-trove Act (VI of 1878), the following rules on the subject have been framed for the guidance of officers administering the law.

The Lieutenant-Governor and Chief Commissioner trusts that these rules will be carefully observed. The attention of all officers is particularly invited to Rule 15. It is of great importance that the Act should not be used in petty cases where a few coins have been accidentally found, and the police should be instructed that in

such cases no inquiry at all is necessary. The Government has an immemorial right over treasure-trove, and one object of the Act is that valuable coins should be acquired and preserved from destruction; but it is obvious that this object will be constantly defeated if finders are exposed to harassing inquiries and prosecutions :—

RULES.

IN pursuance of the powers conferred by section 19 of Act VI of 1878, His Honor the Lieutenant-Governor and Chief Commissioner is pleased to make the following rules for regulating proceedings connected with the finding of treasure in the North-Western Provinces and Oudh :—

1.—Every tahsíl office shall be considered a Government treasury for the purpose of receiving treasure deposited by a finder in accordance with section 4 of Act VI of 1878.

2.—On receiving treasure-trove the tahsíldár shall cause to be prepared a list containing details of the treasure deposited. When the deposit consists of coins other than those in current use, care shall be taken to record in the list the date stamped on the coins and so much of the superscription as may be legible. To the list prepared in the tahsíl shall be added the place and date of finding.

3.—The list shall be read over to and attested by the finder, and in every case a duplicate copy shall be at once delivered to him free of charge.

4.—If the finder is a person known to be possessed of means equivalent in value to the treasure found, and if, after the list prescribed in the foregoing rule has been prepared, he elect to retain such treasure in his own custody, he shall be permitted to do so until orders have been received from the Collector.

5.—If notice has not been previously given, the tahsíldár shall forward a copy of the list to the Collector of the district in which the treasure has been found, and this shall be accepted as the notice in writing required by the Act.

6.—All treasure deposited shall be placed in a fitting receptacle and kept in the treasury under double lock and key until orders for its disposal have been received from the Collector. The covering to the receptacle shall be sealed by the tahsíldár.

7.—Any person making a report of treasure-trove at a police-station shall be directed to make the report at the nearest tahsíl office. An entry of the fact shall be made in the (diary) "*roznamcha ám*;" but the finder is on no account to be detained, nor is the treasure to be examined at the police-station further than may be necessary for the purposes of making a summary description of its nature.

8.—The officer in charge of a police-station, on receiving information that treasure has been found at any place within his jurisdiction, may, if he have reason to believe that notice of the finding has not been given to the Collector, or that attempts have been made to alter the treasure, make an inquiry as he would into a case of ownerless property. If upon inquiry he finds that notice has not been given, he shall report the case to the Magistrate having jurisdiction for further orders; if he find that notice has been given and that no reason for special precautions exists, he shall at once desist from any further inquiry into the case.

9.—Upon receipt of the notice in writing referred to in Rule 5, the Collector shall hold a summary inquiry. If he is satisfied that the finder has unduly delayed giving the notice, or that the treasure found is stolen property, he may forward the case either to the Magistrate having jurisdiction or to the Magistrate of the district. In every other case the Collector shall forthwith publish the notification prescribed by section 5 of the Act.

10.—The notification shall be published by beat of drum or other fitting manner at the village within the boundaries of which the treasure has been found, and a copy of it shall be posted both at the tahsíl and thána within the jurisdiction of which the village is situate. When the treasure found exceeds in value Rs. 100, or if, for some other cause, special notice of the finding appear necessary, a copy of the notification shall be published in the local *Government Gazette*. Care must be taken when necessary to serve a special notice in writing under section 5 (*b*) upon the person in possession of the place where the treasure has been found.

11.—Except as provided in section 6, no treasure shall be declared forfeit until, upon prosecution instituted under section 20 of the Act, the treasure shall have been pronounced by the Magistrate to have been forfeited and returned as such to the Collector.

12.—If the Magistrate is satisfied that the person before him is not the finder of the treasure, he shall forward the property, as ownerless, to the Collector and refer any claimants other than the alleged finder to the Collector.

13.—No claim made after the period set out in the notification published under section 5 shall be recognised by the Collector. If no claim is made within such period, the treasure becomes forfeit to the Crown and shall be dealt with like any other escheat.

14.—No treasure shall be acquired under section 16 until notice has been given to, and sanction received from, Government for the purposes of acquisition. The value of the materials of treasure found shall in the case of coins be held to be the intrinsic value of the metal.

15.—The Act and the rules published thereunder shall be worked with care, leniency, and discrimination, and the officers concerned must endeavour to avoid, as far as possible, causing annoyance to the finders of treasure-trove. When, in any case, money is discovered by any person on his own premises, he should be very rarely interfered with.

16.—In the foregoing rules the word "Collector" means and includes any officer exercising the power of an Assistant Collector of the first class:

"Tahsíldár" includes the officer for the time being in charge of a tahsíl.

APPENDIX.

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts.

Number of items.	Heads and items.	Controlling officers.	Periodical check.
	REVENUE HEADS.		
	I.—LAND-REVENUE.		
	IMPERIAL.		
(a)	Ordinary revenue, *viz.* :—		
1	Fixed collections	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	Monthly.
2	Fluctuating collections (including collections from estates under direct management).	Ditto ditto ...	
3	Surplus collections	Ditto ditto ...	
4	Collections from Government estates (other than Tarái, Bhábar, and Dúdhi).	Ditto ditto ...	
(b)	Sale of Government estates	Ditto ditto ...	Half-yearly.
(c)	Sale proceeds of waste lands and redemption of land tax ...	Ditto ditto ...	
(d)	Miscellaneous, *viz.* :—		
1	Revenue record fund—		
	(1) Mutation fees	Ditto ditto ...	Annually.
	(2) Mutation fines	Ditto ditto ...	
	(3) Sale of waste paper	Ditto ditto ...	
2	Recoveries in India of law charges in England on account of appeals from India.	Legal Remembrancer to Government, North-Western Provinces and Oudh.	
3	Recoveries on account of law charges in civil suits ...	Ditto ditto ...	
4	Rent of railway class C lands and rent of buildings situated on such lands.	Board of Revenue, North-Western Provinces, and Secretary, Oudh Revenue Department.	Half-yearly.
5	Interest on suspended land-revenue	Board of Revenue, North-Western Provinces.	Annually.

6	Malikána, or allowances to excluded proprietors ...	Board of Revenue, North-Western Provinces, and Secretary, Oudh Revenue Department.	Half-yearly.
7	Fines and forfeitures of revenue courts		
8	Five per cent. deduction on collections from defaulting sub-proprietors (Oudh).	Secretary to Government, Oudh Revenue Department.	Annually.
9	Miscellaneous receipts	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	Half-yearly.
	PROVINCIAL.		
(a)	Ordinary revenue, *viz.* :—	Board of Revenue, North-Western Provinces.	
1	Collections from Government estates (Tarái, Bhábar, and Dúdhi).		
(b)	Miscellaneous, *viz.* :—		
1	Water-mills' rent		
2	Stone-quarry receipts		
3	Voluntary contributions for the maintenance of special patwári circles.	Director of Land Records and Agriculture, North-Western Provinces and Oudh.	
4	Patwári miscellaneous receipts		
	PROVINCIAL.		
	IV.—STAMPS.		
(a)	Sale of general stamps, *viz.* :—	Commissioner of Stamps, North-Western Provinces and Oudh.	Monthly.
1	One-anna stamps for receipts and cheques		
2	Bills-of-exchange or hundi stamps		
3	Other general stamps		
(b)	Sale of court-fee stamps, *viz.* :—		
1	Court-fee stamps		
2	Copy stamps		
(c)	Sale of plain paper to be used with court-fee stamps ...		
(d)	Duty on impressing documents, *viz.* :—		
1	Duty on unstamped paper		
2	Duty on insufficiently-stamped paper		
3	Other items		
(e)	Fines and penalties		
(f)	Miscellaneous, *viz.* :—		
1	Adjudication fees		
2	Other items, including cash recoveries		

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts—(continued).

Number of items.	Heads and items.	Controlling officers.	Periodical check.
	V.—EXCISE.		
(a)	License and distillery fees and duties for the sale of liquors and drugs, *viz* :—	Commissioner of Excise, North-Western Provinces and Oudh.	Monthly.
1	License fees (including all fees for licenses to sell spirituous liquors of native or foreign manufacture).		
2	Distillery fees		
3	Still-head duty		
4	Farm of drugs (including license fees for sale of opium, preparations therefrom, and other drugs).		
5	Rent of toddy trees		
(b)	Gain on sale proceeds of excise opium		
(c)	Fines, confiscations, and miscellaneous, *viz.* :—		
1	Fines and confiscations		
2	Other items, including cash recoveries		
	VI.—PROVINCIAL RATES.		
	PROVINCIAL.		
(a)	Rates and cesses on lands, *viz.* :—	Secretary to Government, North-Western Provinces and Oudh, Oudh Revenue Department.	Half yearly.
1	Margin cess on lands (Oudh) at ¼ per cent. on land-revenue,		
	LOCAL.		
(a)	Rates and cesses on lands, *viz.* :—		
1	School cess (Oudh) at 1 per cent. on land-revenue ...		
2	District post cess (Oudh) at ¼ per cent. on land-revenue ...		

3	Road cess (Oudh) at 1 per cent. on land-revenue ...	Board of Revenue, North-Western Provinces.	Quarterly.
4	Local rates (Oudh) at 4½ per cent. on land-revenue ...		
5	Road cess (North-Western Provinces) at 1 per cent. on land-revenue.		
6	Local rates (North-Western Provinces) at 12 per cent. on land-revenue.		
7	Acreage cess (permanently-settled districts), North-Western Provinces, at 2½ annas per acre.		
8	Receipts from surrendered jágírs (permanently-settled districts, North-Western Provinces).		
9	Village chaukidári cess (Oudh)	Commissioners of Divisions (Oudh) ...	Half-yearly.
	VIII.—ASSESSED TAXES.		
(a)	Income-tax, *viz.* :—		
1	Ordinary collections	Board of Revenue, North-Western Provinces.	Quarterly.
2	Penalties		
	X.—REGISTRATION.		
(a)	Fees for registering documents, *viz.* :—		
1	Registration fees under Act III of 1877	Inspector-General of Registration, North-Western Provinces and Oudh.	Monthly.
2	Fees under Indian Companies Act (VI) of 1882... ...		
(b)	Fees for copies of registered documents		
(c)	Miscellaneous, *viz.* :—		
1	Other items, including cash recoveries		
	XII.—INTEREST.		
	IMPERIAL.		
(a)	Interest on advances and loans to Native States or private individuals—	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	Half-yearly.
1	Interest on advances under the Land Improvement Act (XIX) of 1883.		
2	Interest on advances to cultivators under Act XII of 1884...		
(b)	Miscellaneous—		
1	Interest on law charges	Legal Remembrancer to Government, North-Western Provinces and Oudh.	
2	Interest on the unpaid portion of purchase-money of waste lands.	Board of Revenue, North-Western Provinces.	

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts—(continued).

Number of items.	Heads and items.	Controlling officers.	Periodical check.
	XVI.—LAW AND JUSTICE.		
	PROVINCIAL.		
(*a*)	Sale proceeds of unclaimed and escheated property, *viz.*:—		
1	Civil	High Court, North-Western Provinces, and Judicial Commissioner, Oudh.	Half yearly.
2	Criminal		
(*b*)	Court-fees realized in cash, *viz.*:—		
1	Revenue dastak process-servers' fees	Board of Revenue, North-Western Provinces, and Secretary to Government, in the Oudh Revenue Department.	Half-yearly.
2	Canal process-servers' fees	Board of Revenue, North-Western Provinces.	
3	Civil Court process-servers' fees	High Court, North-Western Provinces, and Judicial Commissioner, Oudh.	
4	Ferry process-servers' fees	Commissioners of Divisions, North-Western Provinces and Oudh.	
4(*a*)	Excise process-servers' fees	Commissioner, Excise, N.-W. P. and Oudh	
5	Civil Court amins' fees, *viz.*:—		
	(1) Amins' fees (North-Western Provinces)	High Court, North-Western Provinces, and Judicial Commissioner, Oudh.	
	(2) Sale commission fees (Oudh)		
6	Fees for sale of revenue-paying lands sold under orders of civil or rent courts.	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	Yearly.
7	Fees for local inquiry under section 145 of Act XII of 1881...	Commissioner of the Division ...	Half-yearly.
8	Kurk amins' fees realized under section 77, Act XII of 1881,	Board of Revenue, North-Western Provinces.	Annually.
9	Recoveries on account of pauper suits	Legal Remembrancer to Government, North-Western Provinces and Oudh.	Half-yearly.

10	Other items	High Court, North-Western Provinces, and Judicial Commissioner, Oudh.	Half-yearly.
(c)	General fees, fines and forfeitures, *viz.* :—		
1	Earnest-money forfeited (civil)		
2	Forfeitures of Magisterial Courts		
(d)	Jails—		
1	Jail manufactures	Inspector General of Prisons, North-Western Provinces and Oudh.	Monthly.
2	Hire of convicts		
3	Miscellaneous		
(e)	Miscellaneous fees and fines—		
1	Judicial or civil court record fund—		
	(1) Copying fees	High Court, North-Western Provinces, and Judicial Commissioner, Oudh.	Annually.
	(2) Examination fees		
	(3) Translation fees		
	(4) Inspection fees		
	(5) Sale of waste paper		
2	Criminal court record fund—		
	(1) Sale of waste paper		
3	Fees received by Government officers under Act XXVI of 1881, for performing duties as notaries public.	Board of Revenue, North-Western Provinces, and Secretary to Government, in the Oudh Revenue Department.	
(f)	Miscellaneous, *viz* :—		
1	Subscriptions for Law Reporters	High Court, North-Western Provinces, and Judicial Commissioner, Oudh.	
2	Other items (civil)		
3	Other items (criminal)		

XVII—POLICE.

Provincial.

(a)	Police supplied to municipal, cantonment, and town funds—	Inspector-General of Police, North-Western Provinces and Oudh.	Half-yearly.
1	Contributions for clothing—		
	(1) From municipalities for constabulary police ...		
	(2) From municipalities for chaukidári police ...		
	(3) From cantonment funds for constabulary police ...		
	(4) From cantonment funds for chaukidári police ...		
	(5) From town funds for constabulary police ...		
	(6) From town funds for chaukidári police		

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts—(continued).

Number of items.	Heads and items.	Controlling officers.	Periodical check.
(*b*)	Police supplied to public departments, private companies, and persons—	Inspector-General of Police, North-Western Provinces and Oudh.	
1	Contributions from private persons or companies for extra guards, including 10 per cent. for clothing and supervision.		
(*c*)	Cash receipts under the Arms Act		
(*d*)	Fees, fines and forfeitures:—		
1	Cattle-trespass fines	Commissioners of Divisions, North-Western Provinces and Oudh.	
	(1) Fines on stray cattle (pound)		
	(2) Sale of unclaimed or stray cattle (pound) ...		
2	Stage carriage licenses		
3	Receipts under the Infanticide Act		
4	Other fees, fines, &c.		
(*e*)	Superannuation receipts:—		
1	Contribution for pension, &c., of police-guards recovered from individual and corporate bodies.		
2	Contributions for pensions—		
	(1) From municipalities	Inspector-General of Police, North-Western Provinces and Oudh.	Half-yearly.
	(2) From cantonment funds		
	(3) From town funds		
(*f*)	Miscellaneous, *viz.*:—		
1	Receipts on account of prisoners under Prisoners' Testimony Act.		
2	Rewards to police received from other departments and the public.		
3	Sundry receipts (pound)	Commissioners of Divisions, North-Western Provinces and Oudh.	

4	Other miscellaneous receipts—		
	(1) Police Department...	Inspector-General of Police, North-Western Provinces and Oudh.	
	(2) Other receipts (under Commissioners)	Commissioners of Divisions, North-Western Provinces and Oudh.	
	XIX—EDUCATION.		
	PROVINCIAL.		
(a)	Fees, Government colleges, general	Director of Public Instruction, North-Western Provinces and Oudh.	
(b)	Fees, schools, general, *viz.* :—		
1	High Schools (Benares)		
2	Boarding-house receipts		
(c)	Income from endowments	Commissioners of Divisions	Annually.
(d)	Miscellaneous, *viz.* :—		
1	Sale proceeds of books—		
	(1) Sold by educational officers (Oudh)	Director of Public Instruction, North-Western Provinces and Oudh.	Half-yearly.
	(2) Sold by Government Book Depôt	Curator of Government Books, North-Western Provinces and Oudh.	Quarterly.
2	Miscellaneous, *viz.* :—		
	(1) Middle class examination fees...	Director of Public Instruction, North-Western Provinces and Oudh.	Half-yearly.
	(2) Other items		
	LOCAL.		
(a)	Fees, schools, general, *viz.* :—		
1	High and middle schools, English (except Benares) ...		
2	Middle schools (vernacular)		
3	Low schools		
4	Girls' schools		
(b)	Fees, schools, special—		
	(1) Normal schools		
(c)	Contributions, *viz.* :—		
1	Subscriptions from private persons		
2	Contributions from municipal funds		

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts—(continued).

Number of items.	Heads and items.	Controlling officers.	Periodical check.
(d)	Miscellaneous, *viz.*:—	Director of Public Instruction, North-Western Provinces and Oudh.	
1	Sale proceeds of books—		
	(1) Sale proceeds of books		
2	Miscellaneous, *viz.*:—		
	(1) Contributions from low school teachers (Oudh) ...		
	(2) Other items		
	XX.—MEDICAL.		
	PROVINCIAL.		
(a)	Medical College fees (Agra)	Inspector-General of Civil Hospitals, North-Western Provinces and Oudh.	Half-yearly.
(b)	Hospital receipts—		
1	Receipts from patients (Allahabad and Roorkee) ...		
(c)	Lunatic Asylum receipts, *viz.*:—		
1	Proceeds from patients' labour		
2	Recoveries for the maintenance of non-pauper patients ...		
3	Other items		
(d)	Contributions—		
1	Subscription from private persons (Allahabad and Roorkee),		
(e)	Miscellaneous—		
1	Miscellaneous, including fees for chemical analysis ...		
	LOCAL.		
(a)	Hospital receipts—		
1	Receipts from patients (except Allahabad and Roorkee) ...		
(b)	Medicines sold by Civil Surgeons—		
1	Sold by Civil Surgeons		

2	Sold by officers other than Civil Surgeons		
(c)	Income from endowments		
(d)	Contributions, *viz.* :—		
1	Contributions from private persons for vaccination ...	Superintendent-General of Vaccination, North-Western Provinces and Oudh.	Annually.
2	Subscriptions from private persons for hospitals and dispensaries.	Inspector General of Civil Hospitals, North-Western Provinces and Oudh.	
3	Contributions from municipal funds	Ditto ditto ...	Half-yearly.
(e)	Miscellaneous, *viz.* :—		
1	Vaccination receipts	Superintendent General of Vaccination, North-Western Provinces and Oudh.	Annually.
2	Other receipts	Inspector-General of Civil Hospitals, North-Western Provinces and Oudh	Half-yearly.
	(1) Other receipts dispensaries (local)	Sanitary Commissioner, North-Western Provinces and Oudh.	
	(2) Other receipts Sanitation Department (local) ...		
	XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.		
	PROVINCIAL.		
(a)	Botanical and other public garden receipts—		
1	Horticultural gardens	Director of Land Records and Agriculture, North-Western Provinces and Oudh.	
2	Botanical gardens		
3	Sale of garden produce (Cawnpore)	Commissioner, Allahabad Division ...	
4	Other receipts, *viz.* :—		
	(1) Agricultural Department	Director of Land Records and Agriculture, North-Western Provinces and Oudh.	
	(2) Other receipts	Commissioners of Divisions, North-Western Provinces and Oudh.	Annually.
(b)	Government bull and stallion receipts		
(c)	Cinchona plantations		
(d)	Receipts on account of model or experimental farms or factories—		
1	Model or experimental farms	Director of Land Records and Agriculture, North-Western Provinces and Oudh.	
2	Tobacco farms...		
3	Workshop and well experimental receipts		
4	Northern India manufacture fund receipts		
5	Tea-shop receipts		
6	Demonstration farm receipts		

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts—(continued).

Number of items.	Heads and items.	Controlling officers.	Periodical check.
(e)	Receipts on account of public exhibitions and fairs—		
1	Fairs (provincial)	Commissioners of Divisions, North-Western Provinces and Oudh.	Annually.
2	Fairs (nazúl)		
(f)	Miscellaneous, *viz.*:—		
1	Examination fees		
2	Other items, *viz.*:—		
	(1) Agricultural Department	Director of Land Records and Agriculture North-Western Provinces and Oudh.	
	(2) Other receipts	Commissioners of Divisions ...	
3	Museum receipts		
	LOCAL.		
(a)	Inland Labour Transport Fees—		
1	Fees for registration of emigrants under Act I of 1882 ...	Director of Land Records and Agriculture, North-Western Provinces and Oudh	
2	Fees for licenses of recruiters under Act I of 1882 ...		
(b)	Miscellaneous—		
1	Other items, *viz.*:—		
	(1) Agricultural Department		
	(2) Other receipts	Commissioners of Divisions, North-Western Provinces and Oudh.	
	XXIII.—STATIONERY AND PRINTING.		
	IMPERIAL.		
(a)	Stationery receipts—		
1	Sale proceeds of stationery		

	Provincial.		
(a)	Stationery receipts—	Superintendent of Stationery, Calcutta.	Half-yearly.
1	Sale proceeds of stationery boxes		
(b)	Sale of Gazettes and other publications—		
1	Sale of Gazettts	Superintendent, Government Press, North-Western Provinces and Oudh.	Monthly.
2	Sale of miscellaneous forms and other publications ...		
(c)	Other Press receipts—		
1	Jail Press receipts	Inspector General of Prisons, North-Western Provinces and Oudh.	Half-yearly.
2	Other receipts	Superintendent, Government Press, North-Western Provinces and Oudh.	Monthly.
	XXV.—MISCELLANEOUS.		
	Provincial.		
(a)	Treasure-trove	Commissioners of Divisions, North-Western Provinces and Oudh.	Annually.
(b)	Sale of old stores and materials		
(c)	Sale of lands and houses, &c. (nazúl)		
(d)	Contributions—		
1	Contribution from the Mahárája of Benares	Commissioner, Benares Division ...	
(e)	Rents—		
1	Rent of land and houses (nazúl)	Commissioners of Divisions, North-Western Provinces and Oudh.	Half-yearly.
2	Rent of rest-houses, paraos, and encamping-grounds (ferry),		
(f)	Miscellaneous fees, fines, and forfeitures—		
1	Marriage and burial fees...		
2	Fees for registering copyrights	Superintendent, Government Press, North-Western Provinces and Oudh,	
3	Other items...	Commissioners of Divisions, North-Western Provinces and Oudh.	
(g)	Miscellaneous—		
1	Recoveries on account of law charges other than those in pauper suits.	Legal Remembrancer, North-Western Provinces and Oudh.	
2	Sundry receipts (ferry)	Commissioners of Divisions, North-Western Provinces and Oudh.	
3	Sundry receipts (nazúl)		
4	Other items, including brass ware manufacture receipts ...		

Revised List showing the Heads and Items of Revenue in the order in which they appear in the Public Accounts—(concluded).

Number of items.	Heads and items.	Controlling officers.	Periodical check.
	LOCAL.		
(a)	Rents—	Commissioners of Divisions, North-Western Provinces and Oudh.	
1	Rent of saráis (local rate)		
2	Rent of rest-houses, paraos, and encamping-grounds (ferry),		
(b)	Miscellaneous—		
1	Sundry receipts (local rates)		
2	Sundry receipts (ferry)		
3	Sundry receipts (village chaukidári)		
	XXIX.—IRRIGATION (MAJOR WORKS).		
	Direct Receipts.		
	PROVINCIAL.		
1	Owners' rate on irrigated villages	Board of Revenue, North-Western Provinces.	Half-yearly.
	XXX.—IRRIGATION (MINOR WORKS AND NAVIGATION).		
(a)	In charge of Civil Officers—		
1	Owners' rate on irrigated villages		
	XXXII.—BUILDINGS AND ROADS (CIVIL WORKS).		
	PROVINCIAL.		

(a)	Public Works in charge of Civil Officers—		
1	Tolls (ferry)	Commissioners of Divisions, North-Western Provinces and Oudh.	
2	Sale of old boats, &c. (ferry)		
3	Miscellaneous receipts (ferry)		
4	Sale of grass, dry wood, and fruits (nazúl)		
5	Miscellaneous		
(a)	Public Works in charge of Civil Officers—		
1	Arboriculture receipts (local rates)	Director of Land Records and Agriculture, North-Western Provinces and Oudh.	Monthly.
2	Exotic plantations		
3	Tolls on steamers, &c. (Ganges river toll)	Commissioners of Divisions, North-Western Provinces and Oudh.	Half-yearly.
4	Miscellaneous (local rate)...		
5	Miscellaneous (Tarái)	Commissioner, Kumaun Division ...	Annually.
	DEBT HEADS.		
	ADVANCES REPAYABLE.		
(a)	Revenue advances—		
1	Loans under the Land Improvement Act (XIX of 1883) ...	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	Quarterly.
2	Advances under Act XII of 1884		
3	Advances on account of Government estates		
	REMITTANCE HEADS.		
	ACCOUNT BETWEEN CIVIL AND PUBLIC WORKS.		
(a)	Buildings and Roads Branch—		
1	Rent of roadside lands	Commissioners of Divisions... ...	Half-yearly.
(b)	Irrigation Branch—		
1	Water-rate collections (canal occupiers' rate)	Board of Revenue, North-Western Provinces.	
(c)	Railway Branch—		
1	Sale proceeds of railway lands, class C.	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	

SUPPLEMENTARY ORDERS.

Officers on leave not to take up other employment—
Government of India, Financial Department, Resolution No. 3738, dated 10th July, 1888, G. O. No. $\frac{4706}{X.-714}$, dated 25th July, 1888.

THE Governor-General in Council has decided that, without the special orders of the Government of India, no officer of Government who is in receipt of furlough or leave allowance may take service under any other employer in India, and no officer whose services have been lent to any other employer in India can take leave or obtain leave allowances from the Government of India, unless he actually quits his employment for the period of such leave.

Uncovenanted Officers. Retention of—
Circular No. $\frac{5079}{X.D.-57}$, dated 11th August, 1888.

THE orders printed on page 59 require Heads of Departments, Commissioners of Divisions, and District Judges to submit annually, by the 1st June, a return of all non-gazetted officers belonging to the superior service who have attained or will attain the age of 55 during the current financial year, with recommendations as to their retention or superannuation. And no such officer can be required to retire on superannuation pension or gratuity until the sanction of Government has been received.

Under section 110, Rule 1, Civil Pension Code, Heads of Departments, Commissioners of Divisions, and District Judges are authorized to grant, without reference to Government, extensions of service from year to year to non-gazetted officers between the ages of 55 and 60. Provided that no extension be granted, without reference to Government, that will carry the officer beyond the age of 60. Lists will continue to be annually submitted, in the present form, to Heads of Departments, Commissioners and District Judges, by the officers subordinate to them. But the returns which in future will be sent on to Government will only contain—

(1) the names of officers over 55, whose retirement on superannuation pension or gratuity is recommended;

(2) and the names of any officers over 59 years of age, to whom it is desired that Government should grant a further extension of service.

The first of these sub-divisions is necessitated by the existing order that requires the sanction of Government to be obtained before any officer can be superannuated. This applies to officers also who have attained the age of 60. The second sub-division is necessitated by the Code Rule, as it does not allow heads of offices to grant permission to subordinates to remain in the service beyond the age of 60. Such extensions can be granted by Government alone.

Travelling allowance to Tahsildars and other ministerial officers.
G. O. No. $\frac{5625}{X.-T.5}$, dated 13th September, 1888.

TAHSILDÁRS and Revenue and Judicial ministerial officers in superior service are not entitled to draw a fixed travelling allowance when transferred from one place to another in the same district; but may in the case of such transfers be allowed actual expenses, not exceeding the allowances admissible under Chapters X and XII of the Travelling Allowance Code.

Oudh village chaukidari fund. Debit of cost of belts and badges supplied to chaukidars to the—

Resolution No. $\frac{5639}{X.-114}$, dated 14th September, 1888.

It has been decided that expenditure hitherto incurred on belts and badges supplied to village chaukídárs in Oudh shall be debited to the cess fund in each district, and the balances of the fund are in most districts large enough to admit of this adjustment being made without inconvenience.

With regard to the future, the following instructions are communicated. It is believed that in every district all the chaukídárs (including those remunerated in cash directly by the landlords or holding jágírs) have now been supplied with belts and badges. As these articles cost only 12 or 13 annas per chaukídár, and will last for some time, the annual cost of renewal will be small. It is calculated that it will not exceed two annas per annum on an average for every chaukídár. The district fund for the future must pay for the renewal of the belts and badges of every chaukídár paid in cash through the police, and the wages of the chaukídárs must be so fixed with reference to the amount of the cess realized in the several villages as to leave the surplus required for this purpose. These instructions modify the orders prescribing the general levy of the full 6 per cent. cess contained in paragraph 2 of Circular No. 144, dated 12th January, 1885. As regards chaukídárs not on the police cash list, the Lieutenant-Governor and Chief Commissioner is of opinion that the landlords may reasonably be asked to undertake the small expense of renewing at unfrequent intervals the insignia of office which the Government has thought necessary to give the chaukídár as his outward badge of authority. The charge is not one which the Provincial revenues can be expected to bear, and there are difficulties in meeting it at recurring intervals from the cess realized from the villages on the cash list. If the matter is properly explained to the landlords who are still directly charged with the remuneration of the village chaukídárs, and the insignificance of the charge clearly shown to them, His Honor does not think that any practical difficulty will arise in settling the question on these lines. Should difficulty arise, the Government should at once be informed in order that steps may be taken to arrange for the levy of the sums considered necessary by Government for chaukídári purposes from the landlords concerned.

Pensioners. Re-employment of—

Circular No. $\frac{5744}{X.-155}$, dated 24th September, 1888.

A case having occurred in which a pensioned chaprási, who had retired on a compensation pension, was entertained as a process-server and granted the full pay of the post in addition to his full pension, the total exceeding the pay he drew previous to his retirement, under the misapprehension that re-employment in a non-pensionable office entitled the individual to the benefit of both full pay and pension, the attention of all officers is invited to the provisions of section 182 of the Civil Pension Code, which apply to re-employment in any Government or Local Funds post, whether pensionable or not.

Expenditure. Restriction of——not provided in the estimates.
G. O. No. $\frac{6217}{X\text{-}858}$, dated 1st November, 1888.

It has been decided by the Government of India that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision has been made for it in the estimates the year; and Heads of Departments are requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge has or has not been made in the budget-estimate of the year, and, if not, whether it can be met from savings in the existing grants. These instructions should be carefully observed by Heads of Departments and Commissioners of divisions as regards expenditure under their control.

Contracts involving liabilities on the State Rules as to——.
G. O. No. $\frac{6445}{X\text{-}962}$, dated 12th November, 1888.

The Government of India having had under consideration certain cases in which agreements have been made with private persons or mercantile firms, which have resulted in loss or inconvenience to the State, has prescribed the following rules for the guidance of Local Governments and Administrations:—

I.—In those cases where it is considered expedient to grant concessions or to make agreements which create any exclusive privilege or impose any corresponding obligation upon the Government, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the persons with whom the agreement is made to transfer their rights, or a part of them, without the sanction of the Government.

II.—Whenever it is considered that the circumstances are such that it may be expedient that the property or rights should be placed in the hands of a joint stock company, the circumstances must be reported to the Government of India before the agreement is concluded or the concession finally made.

III.—All contracts, agreements or concessions creating any exclusive privilege or imposing any corresponding obligation upon the Government which have a currency of more than five years, must be forwarded before execution for the approval of the Government of India, unless powers have been unconditionally reserved to Government in the contract to terminate it on giving notice of such intention.

IV.—Agreements with private persons, firms or companies, under which a Local Government undertakes to execute works or perform services for them which involve expenditure from Government funds to the extent of a lakh of rupees altogether, or of a yearly sum of

Rs. 5,000, or the cession of Government property valued at a lakh of rupees, should be submitted to the Government of India for approval.

V.—Contracts or agreements which fall under the terms of clause III will be subject to any special provision made by Government to meet particular cases, or particular classes of cases, in which a strict application of that clause would be unadvisable.

VI.—When agreements of the class referred to in this Resolution are executed by a Local Government, their terms should be considered in the Judicial Department and by the highest legal adviser to that Government, and they should be executed by the Secretary to the Local Government in the Judicial Department.

Military expenditure. Prompt accounting and re-cording of—.
G. O. No. $\frac{6570}{X\text{-}992}$, dated 16th November, 1888.

IT is incumbent upon disbursing officers generally in all departments, in view to promptly ascertaining what military expenditure is being incurred and for accurate account-keeping, as well as estimating, that *all claims should be paid as soon as incurred, and the payments be at once brought into their accounts*, and it is accordingly directed by the Government of India that—

I.—Disbursing officers of all departments incurring expenditure be required to settle all claims as incurred, and to take measures for ensuring that the payments so made are brought at once into their accounts.

II.—Heads of Departments will warn disbursing officers that the Government of India attach great importance to this rule, and insist upon its strict observance.

Leave. Granting of inadmissible—to subordinate officers.
G. O. No. $\frac{7158}{X\text{-}P\text{-}408}$, dated 13th December, 1888.

INSTANCES having been frequently brought to the notice of Government in which leave in excess of the amount admissible under the Civil Leave Code has been granted to subordinate officials, by which difficulties have been caused in connection with the grant of pension on retirement, the attention of all officers is invited to this matter, as under standing orders such leave is inadmissible and constitutes a break which may vitiate previous service.

Loans. Rules [illegible] grant of—to local [illegible] dies.

Government of India, Financial Department, Notification No. 15, dated 1st January, 1889.

In exercise of the powers conferred by section 5 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following Rules for the grant of loans to Local Authorities by the Government :—

1. These rules shall come into force on the 1st day of February, 1889. On and from that date the rules published with Notification No. 2749,* dated 17th August, 1883, in so far as they relate to the granting of loans, shall be rescinded except as regards loans applied for before these rules come into force.

2. In these Rules (1) "the Act" means The Local Authorities Loan Act, 1879 ; (2) "Local Authority" and (3) "funds" have the meanings assigned to them respectively in the Act ; (4) "the Local Authority" means the Local Authority applying for, or, as the case may be, receiving or having received the loan ; (5) "loan" means a loan under the Act ; and (6) "Local Board" includes a District Board and District Council, and anybody having like authority beyond the local limits of municipalities and cantonments.

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be granted except for the construction or repair of works of public utility within the local limits of the area subject to the control of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Without the consent of the Governor-General in Council, no loan shall be granted to any Local Board for the construction of any public work, unless it be estimated that a direct net revenue will be derived therefrom equal to at least four per centum per annum on its capital cost ; provided, however, that the Local Government may make a loan, not exceeding Rs. 10,000, to a Local Board for a work designed especially to employ labor for the purpose of relieving distress.

6. An application for a loan shall state—

1st, the work or works, for the construction or repair of which the loan is required and an estimate of the cost thereof;

2nd, the amount which it is proposed to borrow ;

3rd, the fund or funds on the security of which it is proposed to borrow ;

4th, the law or laws under which the said fund or funds is or are levied, received or held ;

5th, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan ;

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* *Vide* pages 11 to 14 of Part X of this Manual.

6th, a detailed account of the revenue and expenditure of the Local Authority for the three last preceding years;

[*Note.*—Debt and deposit transactions, such as receipts from and repayments of loans and deposits from contractors and others, should not be included under revenue and expenditure, but should be shown separately. All important variations in the amounts of revenue and expenditure should be explained.]

7th, all existing prior charges upon the funds of the Local Authority.

7. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

8. If it appears to the Local Government that the loan ought not to be granted, it shall reject the application.

9. If it appears to the Local Government probable that the loan ought to be granted, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the area subject to the control of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 7 as it may think necessary.

10. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or grant the loan if funds are available from the grant placed at its disposal for the purpose: Provided that, where the Local Authority is any one of the corporations mentioned or referred to in clause *(a)* of the proviso to section 8 of the Act, the Local Government, if it approve the application, shall not itself proceed to sanction it, but shall refer the application for the orders of the Governor-General in Council.

11. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorized to inspect the accounts of the Local Authority, and of any other person specially authorized by the Local Government in this behalf.

12. If the Local Government considers that the conditions on which a loan was granted have not been fulfilled, or that the Local Authority has failed to comply with any of the requirements of these rules, it may, at any time, order that no further payments shall be made on account of such loan, and recover the amount advanced, with interest thereon, in the manner mentioned in section 6 of the Act.

13. Interest shall be charged half-yearly on each loan at the rate agreed upon; and shall be reckoned and paid on each instalment from the date on which it is received.

14. The Local Authority may, at any time, with the previous consent of the Local Government, repay the whole or any part of a loan made from the Public Treasury in advance of the period fixed by the conditions of the loan.

15. The cost of any enquiry made under Rule 7, of advertisements published under Rule 9, of inspections made under Rule 11, and of any other proceedings by order of the Local Government or the Governor-General in Council under these Rules, shall be determined by the Local Government and shall be paid by the Local Authority.

16. *(a)* The accounts of every loan shall be kept by the Accountant-General of the Province in which it is made.

(*b*) The Local Authority shall give to the Accountant-General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

17. An annual statement of all loans granted under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each province, or under each Local Government, shall be prepared by the Accountant-General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such statement shall be published in the local official Gazette.

18. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the area subject to the control of the Local Authority. The moneys collected or received under such attachment shall be paid into the Government Treasury; and the accounts of moneys so collected, and of the cost of the collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority and published in the local official Gazette.

Loans. Rules for the raising of—by Local bodies.

Government of India, Financial Department, Notification No. 16, dated 1st January, 1889.

In exercise of the powers conferred by sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following rules for the raising of loans by Local Authorities in the open market:—

1. These rules shall come into force on the 1st day of February, 1889. On and from that date the rules published with Notifications

Nos. * 2748 and 2471, dated 17th August, 1883, and 11th May, 1888, respectively, in so far as they relate to the authorization of loans, shall be rescinded, except as regards loans applied for before these rules come into force.

2. In these rules (1) "the Act" means The Local Authorities Loan Act, 1879; (2) "Local Authority" and (3) "funds" have the meanings assigned to them respectively in the Act; (4) "The Local Authority" means the Local Authority applying for permission to raise, or, as the case may be, raising or having raised the loan; and (5) "loan" means a loan under the Act.

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be raised except for the construction or repair of works of public utility within the local limits of the area subject to the control of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Whenever it is desired to obtain the authorization of the Government to the raising of a loan under section 7 of the Act, a statement shall be submitted to the Local Government showing—

1st, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof;

2nd, the amount which it is proposed to borrow;

3rd, the fund or funds on the security of which it is proposed to borrow;

4th, the law or laws under which the said fund or funds is or are levied, received or held;

5th, the dates between which the money borrowed is to be received;

[*Note.*—It is essential that the authority to borrow in the market should be limited to a reasonable time, as loans of any considerable amount cannot be held in suspense indefinitely. The dates, therefore, must be fixed with reference to this condition, and must not be so wide apart and so indefinite as practically to be no limitation.]

6th, the term of years for which the money is to be borrowed, the instalments, if any, in which it is to be repaid, and the amount of sinking fund, if any, provided for its repayment;

7th, a detailed account of the revenue and expenditure of the Local Authority for the last three preceding years;

[*Note.*—Debt and deposit transactions, such as receipts from, and repayments of loans and deposits from contractors and others, should not be included under revenue and expenditure, but should be shown separately. All important variations in revenue and expenditure should be explained.]

* *Vide* pages 9 to 11, Part X of this Manual.

8th, all existing prior charges upon the funds of the Local Authority.

6. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

7. If it appears to the Local Government that the loan ought not to be raised, it shall reject the application.

8. If it appears to the Local Government probable that the loan ought to be raised, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the area subject to the control of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 6 as it may think necessary.

9. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application or sanction it: Provided that, where the Local Authority is any one of the corporations mentioned or referred to in clause (*a*) of the proviso to section 8 of the Act, the Local Government, if it approves the application, shall not itself proceed to sanction it unless it is authorized so to do by some special enactment for the time being applicable to the corporation, but shall refer the application for the orders of the Governor-General in Council.

10. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is raised. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorized to inspect the accounts of the Local Authority, and of any other person specially authorized by the Local Government in this behalf.

11. The cost of any enquiry made under Rule 6, of advertisements published under Rule 8, of inspections made under Rule 10, and of any other proceedings by order of the Local Government or the Governor-General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

12. The Local Authority shall give to the Accountant-General and the Local Government any information which they may

require regarding the expenditure of the loan and regarding its funds.

13. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the area subject to the control of the Local Authority. The moneys collected or received under such attachment shall be paid to the lender, and the accounts of moneys so collected, and of the cost of collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.

Military deserters. Payment of fees for preparing returns of —.

G. O. No. $\frac{78}{X\text{-}1082}$, dated 7th January, 1889.

The following decision has been given by the Government of India on a question raised by the Bombay Government relative to the payment to the clerks of Criminal Courts of a fee equivalent to two shillings for preparing descriptive returns of military deserters.

Under the Statute 44 and 45 Victoria, Chapter 58, section 154, clause (6), the Clerk of the Court has a legal right to claim the fee in question; it must be paid whenever it is claimed. Clerks of Courts in India, however, are salaried officers, whose whole time is paid for by the State, and under financial rules any fees realized by them must be credited to Government. In any case, therefore, in which the Clerk presses his claim to retain the fee, an equivalent amount should be retrenched from his salary.

Miscellaneous Revenue. Check and control of—.

Notification No. $\frac{1207}{X\text{-}134}$, dated 1st March, 1889.

The following corrections are made in the appendix on pages 76—89 of this part.

I.—LAND-REVENUE (IMPERIAL).

Against item (*a*) 2, "Fluctuating collections (including collections from estates under direct management)" enter in the last column "Half-yearly in North-Western Provinces" and omit (*d*) "5.—Interest on suspended land-revenue."

XII.—Interest.

Substitute the following for the items under this head :—

Item No.	Heads and items.	Controlling officers.	Periodical check.
	Provincial.		
(a)	Interest on advances and loans to Native States or private individuals—	Board of Revenue, North-Western Provinces, and Secretary to Government, Oudh Revenue Department.	Quarterly.
1	Interest on advances under the Land Improvement Act (XIX of 1883).		
2	Interest on advances to cultivators under Act XII of 1884.		
3	Interest on advances to tenants on Government estates.	Board of Revenue, North-Western Provinces.	
	Imperial.		
(b)	Miscellaneous—		
1	Interest on law charges ...	Legal Remembrancer to Government.	Half-yearly
2	Interest on the unpaid portion of purchase money of waste lands.	Board of Revenue, North-Western Provinces.	
3	Interest on the unpaid portion of purchase money of confiscated and escheated estates.		

BENGAL SECRETARIAT LIBRARY.

XXV.—Miscellaneous.

Provincial.

For the words "rest houses," in item *(e)* 2, read "Military."

Local.

In item *(a)* 2, strike out the words "rest houses" and for "(Ferry)" substitute "(Local Rate)." Add a new item under *(a)* "3, Rent of rest houses (local rate)" and strike out item *(b)* "2, Sundry receipts (ferry)."

Travelling allowances of Forest Officers.
G. O. No. $\frac{1090}{X-T.-134}$, dated 22nd February, 1889.

With reference to section 11 *(b)* of the Civil Travelling Allowance Code (Provisional issue), the Lieutenant-Governor and Chief Commissioner is pleased to rule that the travelling allowances of a Forest Officer in superior service shall be subject to a deduction of Re. 1 (one) per diem in all cases when he is provided with a Government elephant for his personal use.

SUPPLEMENTARY ORDERS.

Budgets. Channel for submission of applications of additional grants to—of District Judges.

No. $\frac{2838}{X\text{-}B\text{-}308}$ dated 13th, April, 1889.

As the estimates of District Judges are not submitted through the High Court, there seems no advantage in the submission through that Court of applications for additional grants or for transfers of grants. In future all such applications should be submitted direct to Government.

Check of Miscellaneous Receipts.

Notification No. $\frac{3037}{X.\cdot 134}$ dated the 18th May, 1889

In the last column of the list printed as an appendix to this part of the Manual, substitute "yearly" for "half-yearly" as the period of check against the following items under XVII, Police, on page 82 :—

(*d*) Fees, fines and forfeitures—

1. Cattle trespass fines :

(1) Fines on stray cattle (pound).

(2) Sale of unclaimed or stray cattle (pound).

(*f*) Miscellaneous—

3. Sundry receipts (pound).

Acquisition under the Indian Treasure-trove Act of objects of archaeological interest.

Notification No. $\frac{1193}{I-586A}$ dated 13th August, 1889.

THE following are the rules made by the Hon'ble the Lieutenant-Governor and Chief Commissoner under section 19, Act VI of 1878, "The Indian Treasure-trove Act."

1.—These rules regarding the procedure to be adopted when treasure-trove consists of sculptures and other objects of antiquity, shall be read with and subject to the rules made under the Indian Treasure-trove Act by G. O. No. $\frac{726}{X-1}$, dated 12th February, 1887, printed on pages 72-75 of part X of this Manual.

2.—If the treasure found consists of massive pillars, inscribed blocks, or other objects *in situ*, the Tahsíldár shall not remove them, or require them to be removed, to the tahsíl : but he shall make such arrangements as appear necessary for their protection, pending the orders of the Collector.

3.—If the treasure found consists of isolated figures, fragments of carving, and the like, not *in situ*, the Tahsíldár shall, unless he has reason to apprehend that it will, if left in the custody of the finder, be defaced or made away with, allow the finder to retain it in his own custody pending the orders of the Collector. If the Tahsíldár has reason to apprehend injury to or loss of the treasure found, he shall require the finder to deposit it at the tahsíl.

4.—In rule 15 of the rules published by G. O. No. $\frac{726}{X-1}$, dated 12th February, 1887, for the words "money is discovered" in the fifth line, the words "money, sculpture, or other ancient remains are discovered," are hereby substituted.

G. O. No. $\frac{1196}{I-518A}$, dated 13th August, 1889.

The following directions are issued supplementary to the above rules.

On receipt of the Tahsíldár's report under rules 2 and 3, if the Collector consider the acquisition of the treasure desirable on historical, antiquarian, or other public grounds, he shall submit a full description of the same to Government, stating the actual value of the materials, the estimated market value of the treasure, the grounds on which he considers that it should be acquired, and the sum over and above the intrinsic value of the materials payable, under section 16 of the Act, to the persons entitled to payment.

In the case of treasure falling under rule 2, the Collector in his report to Government shall also state what arrangements he proposes for its care and protection *in situ*, should its acquisition be sanctioned, and whether, by lease or otherwise, he can secure to Government the land to which the said treasure is attached, or a right to enter upon the land and to undertake therein such protective measures as may seem necessary.

Loans. Rules for raising of—by local authorities.

Government of India, Financial Department, Notification No. 4105, dated 9th August, 1889.

THE following rule should be substituted for rule 4 of the rules for the raising of loans by local authorities in the open market, published on page 98, part X of this Manual :—

"A loan shall not be raised except for the construction or repair of works of public utility within the local limits of the area subject to the control of the local authority, or for the benefit of the inhabitants within those limits; and the term of a loan shall not extend over a longer period than twenty years, except under very special circumstances, and in no case over a longer period than thirty years."

Medical Boards Assembling of invalid-ing—

Notification No. $\frac{4851}{X-549}$, dated 5th August, 1889.

IN rule 1 of the rules published with Notification No. $\frac{3422}{X-305}$, dated 22nd May, 1888, on page 46, part X of this Manual—(1) for "*and Benares*" read "*Benares and Jhánsi;*" and (2) in rule 8 substitute "Kumaun Division" for the words "Divisions of Jhánsi and Kumaun."

SUPPLEMENTARY ORDERS.

Honorary Deputy Collectors. Travelling allowance to—.

No. $\frac{7388}{X-T-71}$, Financial Department, dated 17th December, 1889.

THE Civil Service Regulations do not contemplate the drawing by Honorary Deputy Collectors in their Collectorate capacity of travelling allowance: and they should not be sent out into camp except with the Commissioner's special sanction—which should only be accorded in cases of emergency connected with criminal work, and should at once be reported to Government.

SUPPLEMENTARY ORDERS.

Contract Grants. Expenditure of—.
No. $\frac{1672}{X-83B}$, dated 14th March 1890.

The mere fact of there being increased expenditure is not of itself a sufficient reason for an increase to the fixed contract grant. It is incumbent on the officer applying for such an increase to show clearly—when the expenditure has increased, as compared with the average expenditure at the time the grant was fixed—that the reasons for such increase are good and unavoidable, and that the excess cannot be met by strict economy under other heads.

Treasuries. Placing of—in charge of Honorary Deputy Collectors.
G.O. No. $\frac{271}{XI-112^2}$, dated 14th January 1890.

An unpassed and unpaid Honorary Deputy Collector cannot be placed in independent charge of at reasury. He may, however, be allowed to learn treasury work under the supervision of the Treasury Officer.

SUPPLEMENTARY ORDERS.

Custody of valuable articles in District Judges, Courts—
G. O. No. $\frac{4010}{X-45}$, dated 12th June 1890.

ARTICLES of value in the custody of Judges may be deposited in the District Treasury, provided that:—

(1) all articles sent are securely fastened in a substantial box with an English lock, the key of which shall remain with the Civil Court officials;

(2) the hours fixed for cash transactions are observed; and

(3) no responsibility other than that of receiving and delivering up the box or boxes is imposed on the Treasury staff.

Forged Currency Notes—
No. $\frac{3054}{X-528}$, dated 5th May 1890.

THE Governor-General in Council has sanctioned the following proposals of the Head Commissioner of Paper Currency regarding forgeries of Currency notes.

(1) that all routine reports to the Government of India in connection with the forgery of currency notes should be discontinued,

(2) that it should be left to the Head Commissioner's discretion to make a report on any special case which he considers should be brought to the notice of Government;

(3) that reports to Local Governments should also be discontinued, except in cases in which authority for special police measures is desired; and,

(4) that the Head Commissioner should be allowed to order forged notes to be destroyed after the expiry of two years in the presence of a gazetted officer of the Currency Department, unless it should be thought desirable in any case to preserve them as specimens.

2. As regards the last proposal, it is understood that the destruction of forged notes will be carried out only after inspection by the Head Commissioner and on his order, the notes to be preserved as specimens being indicated by him.

Reports on these matters should in future be sent to the Accountant-General or Comptroller for transmission to the Comptroller-General and Head Commissioner.

Transfers of budget grants,
No. $\frac{4171}{X-B,1}$, dated 21st June 1890.

The appended form of application for additional budget grants; is substituted for the form prescribed by G. O. No. $\frac{727}{X-B-47}$, dated 17th February 1885, and printed on page 24, Department X, of the Manual of Government Orders.

All transfers, sanctioned by Commissioners of Divisions under Rule 14* of the rules issued under Notification No. $\frac{960}{X-19}$, dated 25th February 1886, should be communicated to Government in the form now prescribed.

No. *dated* *the* *of* 189

Application for Additional Grant in the Budget for 189 -189
of the

Budget head and item.	Grant for the year.			Expenditure up to date of application.			Amount of additional grant required.			Proposed transfer of funds from									Grounds of application and remarks of submitting officers.
										Budget head and item.	Balance available on date of application			Amount to be transferred.					
1	2			3			4			5	6			7					8
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.		Rs.	a.	p.	Rs.	a.	p.			

* Page 61 Part IX of this Manual.

SUPPLEMENTARY ORDERS.

Pensioned native soldiers. Employment of—in Civil capacities.

G. O. No. $\frac{7103}{X\text{-}1015}$, dated 19th November 1890.

THE following regulations for the employment of pensioned native soldiers in civil capacities have been sanctioned by the Government of India.

2. The object is to popularize military service amongst the recruiting classes of India by enabling native soldiers to earn some addition to their pensions after they have retired from the service. It is sought to provide a ready means of communication between employers and pensioners who are desirous of employment, and the Governor-General in Council trusts that all concerned will further the object in view as far as may be in their power.

Pensioners will continue to draw their usual pensions, the receipt of which will in no way be affected by their acceptance of situations.

3. The posts in which pensioned native soldiers might be employed are as under :—

Chaprásis or messengers in Government offices, both civil and military.

Darwáns and chaukidárs in Government and other offices.

Pointsmen, gate-keepers, watchmen, &c., on railways.

Foresters, forest guards, peons, &c., in the Forest Department.

Village and station postmen.

Warders, &c., in jails.

Employment as darwáns, chaprásis and in various other capacities by private firms and tradesmen, contractors, planters, mill-owners and others.

4. Applicants desirous of employment should apply—

(1) to the Officer Commanding the regiment to which they belonged, or

(2) to the Deputy Secretary, Government of India, Military Department.

5. Officers Commanding regiments will be supplied with copies of blank rolls in the form attached, which should be filled in and completed as far as possible and forwarded to the Deputy Secretary to the Government of India, Military Department. The names should be entered in separate rolls by regiments, and any details required to complete them, after receipt in the Military Department, will be obtained from the men's regiments.

6. The information contained in the rolls will be transferred to registers in the Military Department, and printed lists of candidates made out by districts will be furnished yearly to—

Departments of the Government of India, to heads of all departments under the Military Department, and to all civil and military officials who would be likely to be able to give employment to the men, including—

Commissariat and Ordnance Officers,

Staff Officers of Districts,

Cantonment Magistrates,

Chief, Superintending and Executive Engineers in the Public Works and Military Works Departments,

Inspectors-General and Superintendents of Jails,

Commissioners of Divisions, Judges, District Magistrates, &c.,

Officers Commanding Volunteer Corps, &c., &c.

The list of candidates will also be sent to Traffic Managers on lines of railway, railway contractors, managers of mills, &c., &c., and to any well-known firms employing labor.

Lists of additions and corrections will be issued quarterly.

7. The fact of the applicants' names being recorded in registers for employment will not bind them in any way to accept any post that may be offered to them.

It is, however, to be understood that only the names of those men should be recorded regimentally in the rolls who are recommended by Commanding Officers as thoroughly deserving of employment, and who, from their age, character, state of health, and bodily activity, are believed to be in every way capable of performing the duties for which they volunteer.

The names of men who apply for employment through other sources than the officer commanding their regiment, as mentioned in paragraph 4, will, if they are not so recommended on reference to their regiment, be finally struck out of the rolls.

8. The officer in charge of the business will act as a medium between the employers and the pensioners, and will afford any information that may be required on either side; but applicants and employers once placed in communication together should ordinarily settle all details between themselves.

9. Reservists may record their names for employment, but the employment must be on the understanding that their annual attendance for training is not to be interfered with.

10. It should be especially mentioned in the rolls if any men are qualified as clerks, mechanics, artisans, &c. It should also be stated, with reference to the preceding section, whether the men are reservists.

11. When applicants are once provided with employment, Government will undertake no further part in the business. The railway fares or other expenses of the men to their destination will be paid either by the men themselves or by their employer. Any advances that may be made on behalf of the men will, however, be forwarded to them through the Military Department.

12. All communications on the subject of this circular should be addressed to—

The Deputy Secretary to the Government of India, Military Department, Simla, and envelopes marked "Employment of Native Pensioners."

13. Notices in the vernaculars will be forwarded to officers commanding regiments for distribution amongst men of their corps to send to their homes and to men already pensioned.

14. In future, officers commanding regiments will cause all details to be entered in the blank rolls before the transfer of any men to the pension establishment, who may be desirous of employment, and who are thoroughly suitable candidates.

APPENDIX.

NOTICE.

1. Pensioners and reservists of good character and active habits are informed that they can record their names for employment in civil capacities as—

Chaprásis in Government offices, both civil and military.

Darwáns and chaukidárs in Government and other offices.

Pointsmen, gate-keepers, watchmen, &c., on railways.

Foresters and forest guards, peons, &c., in the Forest Department. Village and station postmen. Warders, &c., in jails.

Employment as darwáns, chaprásis and in various other capacities by private firms and tradesmen, contractors, planters, mill-owners and others.

2. Pensioners should apply to the officer commanding the regiment to which they belonged, or to the Deputy Secretary, Government of India, Military Department, stating—

(1) what kind of employment they would like;

(2) where they would accept employment, *i.e.*, if only in the district in which resident or anywhere;

(3) the lowest salary (in addition to their pensions) they would accept.

2. Pensioners will continue to draw their usual pensions, the receipts of which will in no way be affected by their acceptance of situations.

4. The fact of applicants' names being recorded in registers for employment will not bind them in any way to accept any post that may be offered to them.

5. Reservists may record their names only on the distinct understanding that their annual attendance for training is not to be interfered with.

6. Government will not pay the railway fares or other expenses of the men to their destinations, nor make any advances, but they will render every other assistance to enable pensioners to obtain employment.

7. The form below may be filled in and submitted by post to any of the officers mentioned in paragraph 2.

Form of application for employment.

If you wish to have your name recorded as a pensioner for employment in some civil capacity, state the following particulars :—

Nature of the employment you would take. (See paragraph 1 of notice above.) _____

Whether you are willing to accept employment anywhere or in any particular place _____

The lowest salary you would accept in addition to your pension _____

Are you a reservist? _____

Regimental No., rank and name _____

Regiment _____

Address { Village _____
Post-office _____
District _____ }

Signature _____

No. XI.
MUNICIPAL DEPARTMENT.

No. XI.—MUNICIPAL DEPT.

ACT XX TOWNS.

Budgets and Expenditure Reports.
Circular No. 6A, dated 9th April, 1873.
Circular No. 29C, dated 26th July, 1883.

BUDGETS for towns administered under Act XX of 1856 are submitted to Commissioners in form A annexed, and the estimates should be carefully examined by Commissioners. The cost of collection should not be allowed to absorb more than 10 per cent. of the proceeds of the tax, and, as a rule, should not in any town exceed Rs. 120 per annum, together with a small sum, say, Rs. 6, for stationery and contingencies.

In disposing of the surplus after the above charges have been defrayed, it should be seen that a fair provision is made for conservancy, and the balance should be utilized primarily on works of sanitary improvement, of which there is everywhere need. When drains, roads, &c., have been constructed, tanks cleared or deepened and objectionable pits filled up, such works as sarais, dispensaries, &c., may be taken in hand.

As a general rule, it is best in these towns to spend the income realized within the year; small works of improvement are usually all that can be provided for without accumulating the balances for long periods, and such an accumulation is open to several objections.

At the close of the official year, each district officer should submit to the Commissioner, in the form marked B, a return of income and expenditure for each town in his district, together with a clear and concise report on the administration of the year. The Commissioner should review the report of each district in the division and communicate his orders to the district officers.

On the 1st June of each year the Commissioner should submit to the Government, in form B, a combined return of income and expenditure for all the towns in the division, together with a copy of his review of each district report. It is not necessary that the district reports should accompany the divisional return. Any special remarks, comparisons of the figures of different districts, &c., should, in cases where this is considered necessary, be made in the covering letter forwarding to Government the divisional statement, and copies of the orders on the district reports.

Circular No. 24A, dated 6th August, 1875, (N.-W. P.); extended to Oudh by Circular No. 95O., dated 24th December, 1877.

Unless the Commissioner's suggestions are neglected, orders are not usually issued by Government on expenditure reports of Act XX towns.

In passing orders on these reports, Commissioners are requested to keep their attention specially directed to the necessity of preventing large accumulations of balance, while so much has to be done in public improvements.

Changes in the law relating to—
Circular No. 33A, dated 21st August, 1871 (Police).

The changes made in the law previously existing by Act XXII of 1871 (an Act to authorize the extension of the Chaukidári Act to places where there is no jamadár of police), are as follows :—

(1.) The removal of the limitation of the chaukidári tax to an average rate.

(2.) The power given of applying the Act to any non-agricultural town or village, even if there be no jamadár.

(3.) The greater liberty given as to the time of collection.

In respect of the last point, it is to be observed that under section 3 the collection of the tax under Act XX of 1856 need not be made monthly, but with the sanction of the Commissioner may be made quarterly. This provision was introduced in consequence of representations of the annoyance felt at the constantly recurring visits of the tax-gatherer. Magistrates should consult the wishes of the tax-payers as represented by their *panches* and should frame their plans accordingly.

Chaukidari tax. Legitimate object of—
Circular No. 49, dated 3rd September, 1881.

The primary object of the assessment is the maintenance of a proper police force: not the establishment of good conservancy arrangements, nor the execution of local improvements, however desirable either may be. The Act permits the appropriation of any surplus for such subsidiary objects; but the assessment of the tax ought to be adjusted primarily to the requirements for police purposes, and it ought not to be raised to a high rate, merely that funds may be available for other purposes, or because a town can be made to pay. In accordance with this principle, whenever the assessment is more than double of what is required for police purposes, the demand would seem to be in excess of what may fairly and legally be imposed under the Act, and ought to be lowered. But this standard need not be stringently applied to every case without any regard to special circumstances; and where a good case is made out for allowing a slightly higher assessment, it will be allowed to be imposed. Section 11, Act XX of 1856, as it stood before it was amended by Act XXII of 1871, provided that the average rate of assessment should not exceed Re. 1-8-0 per annum on each assessed house; and though this limitation is no longer a part of the Act, the circumstances must be special in

which it is advisable to disregard it. Individual houses of the wealthy may be taxed up to the limit allowed by the Act, if this is necessary to provide for police charges and leave a moderate margin for expenditure on other objects. If the average cannot be brought down to Re. 1-8-0, except by extending taxation to the poor who are now exempt, exceptional treatment of any town will be readily sanctioned by the Government, and may be authorized by Commissioners. All such cases should be reported for the information of Government.

Control of accounts
Resolution No. $\frac{249}{XI-163}$, dated 9th March, 1887.

A case of embezzlement, which was brought to the notice of Government, showed that proper control had not been exercised over the funds of a town under Act XX of 1856 ; and the Lieutenant-Governor and Chief Commissioner directed inquiry to be made as to whether, in the towns (then 341 in number) of this kind in the North-Western Provinces and Oudh, a system generally existed of—

(*a*) foil and counterfoil receipts ;

(*b*) regular payment of money, at stated intervals, into the treasury or sub-treasury, the counterfoils being duly looked into on such occasions ;

(*c*) periodical examination of accounts (such as comparison of counterfoils with registers) by some responsible official.

The attention of all District Officers has now been drawn to the three points noted above ; and Commissioners of Divisions and District Officers should in future take care that, on the three important points above referred to, the system is effectively organized.

Foil and counterfoil receipts may, with advantage, be made universal ; and this check, at all events, should be insisted on. Regular payment of money into the treasury or sub-treasury must be required. No definite term for this purpose can, perhaps, be laid down for all cases ; but no term should be of greater extent than a fortnight, whatever the amount of the collections be. Tahsíldárs and naib tahsíldárs should take the opportunity, as frequently as possible, of examining the accounts of each town. In the case of tahsíldárs, visits to Act XX towns would probably be on special occasions ; but the naib tahsíldár should go regularly, and inspection by one of the two officers should not be less than quarterly.

Numbering of houses.
G. O. No. 561, dated 29th September 1880.

Houses in towns should be permanently numbered. The Magistrates should arrange for giving effect to the scheme, the cost being met from town funds.

Police.
Resolution No. 1676, dated 26th September, 1876, extended to Oudh by Circular No. 51A, dated 10th September, 1877.

It is left to Magistrates of districts to determine, on their own authority and without reference, the number of chaukidári police to be entertained in towns administered under Act XX of 1856 (within the limit prescribed by law), and to make such changes as they deem expedient, reporting any action thus taken to the Inspector-General of Police.

Reports. Form of budget and expenditure—

The following statements are those in force in regard to budgets and expenditure reports of Act XX towns.

A.—Budget statement of the towns in the district administered under Act XX of 1856 for the year

1	District.			
2	Serial number.			
3	Name of town.			
4	Population by last census.			
5	Number of houses in town.			
6	Number of houses assessed			
7	Opening balance.			
8	Actuals of previous year.	*Gross yield of tax.*	Rs.	*
	Estimates of year under report.		Rs.	
9	Actuals of previous year.	*Miscellaneous receipts.*	Rs.	*
	Estimates of year under report.		Rs.	
10	Total income of year under report.	*Totals of column 7 and last half of columns 8 and 9.*	Rs.	
11	Per head of population.	*Incidence of tax in last half of column 8.*	Rs.a.p.	
	Per assessed house.		Rs.a.p.	
12	Actuals of previous year.	*Collection.*	Rs.	*
	Estimates of year under report.		Rs.	
13	Actuals of previous year.	*Sadr office.*	Rs.	*
	Estimates of year under report.		Rs.	
14	Actuals of previous year.	*Police.*	Rs.	*
	Estimates of year under report.		Rs.	
15	Actuals of previous year.	*Conservancy.*	Rs.	
	Estimates of year under report.		Rs.	
16	Actuals of previous year.	*Local improvements and public works.*	Rs.	*
	Estimates of year under report.		Rs.	
17	Actuals of previous year	*Miscellaneous expenditure.*	Rs.	*
	Estimates of year under report.		Rs.	
18	Actuals of previous year	*Total expenditure.*	Rs.	*
	Estimates of year under report.		Rs.	
19	Balance at close of year under report.		Rs.	

* The entries in these columns should be made in red ink.

B.—Statement to accompany the annual report on the administration of towns under Act XX of 1856 in the district, for the year ending 31st March, 188 .

1	2	3	4	5	6	7	8	9	
District.	Serial No.	Name of town.	Population by last census.	Number of houses in town.	Number of houses assessed.	Assessment of previous year.	Assessment of year under report.	*Incidence of assessment of year under report.*	
								Per head of population.	Per assessed house.
						Rs.	Rs.	Rs. a. p.	Rs. a. p.

10			11			12		
Demand on account of—			*Collections on account of—*			*Balances on account of—*		
Arrears of previous year.	Collections of year under report.	Total.	Arrears of previous year.	Demand of year under report.	Total.	Arrears of previous year.	Collections of year under report.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

B.—Statement to accompany the annual report on the administration of towns under Act XX of 1856 *in the district, for the year ending* 31*st March,* 188 —(concluded).

13	14		15	16		17		18	
Opening balance.	*Miscellaneous receipts.*		Total income from all sources in the year under report, *i.e.*, the totals of columns 11, 13, and last half of column 14.	*Charges for collection.*		*Charges for sadr office.*		*Charges for police.*	
	Actuals of previous year.	Actuals of year under report.		Actuals of previous year.	Actuals of year under report	Actuals of previous year.	Actuals of year under report.	Actuals of previous year.	Actuals of year under report.
Rs.	Rs. *	Rs.	Rs.	Rs. *	Rs.	Rs. *	Rs.	Rs. *	Rs.

19		20		21		22		23	24
Charges for conservancy.		*Expenditure on works of local improvement.*		*Miscellaneous expenditure.*		*Total expenditure.*		Balance at close of the year under report.	Remarks.
Actuals of previous year.	Actuals of year under report.	Actuals of previous year.	Actuals of year under report.	Actuals of previous year.	Actuals of year under report.	Actuals of previous year.	Actuals of year under report.		
Rs. *	Rs.	Rs. *	Rs.	Rs. *	Rs.	Rs. *	Rs.	Rs.	

*The entries in these columns should be made in red ink.

MUNICIPALITIES.

APPLICATION OF ACT.

Every recommendation for the application of the Municipal Act (XV of 1873 or XV of 1883) should be accompanied by a report containing information on the following points :— **Circular No. 25A, dated 21st April, 1868.**

I.—The boundaries of the proposed municipality.

II.—The population of the town.

III.—The principal classes of the inhabitants.

IV.—The amount and sources of the income of the town.

V.—The amount paid and which will in future be required for police purposes.

VI.—The proposed number of appointed or *ex-officio* members.

Act XV of 1873 is in force in the following towns :— **Act XV of 1873.**

Municipality.	District.	Division.
Jhánsi	Jhánsi	Jhánsi.
Kalpi	Jalaun	
Kunch		
Lalitpur	Lalitpur	
Naini Tal	Kumaun	Kumaun.
Orai	Jalaun	Jhánsi.

Act XV of 1883.

Act XV of 1883 has been applied to the following towns:—

Class.	Municipality.	District.	Division.
I.	Agra	Agra	Agra.
V.	Aliganj	Etah	Do.
I.	Allahabad	Allahabad	Allahabad.
V.	Almora	Kumaun	Kumaun.
III.	Amroha	Moradabad	Rohilkhand.
IV.	Atrauli	Aligarh	Meerut.
V.	Anúpshahr	Bulandshahr	Do.
V.	Azamgarh	Azamgarh	Benares.
IV.	Baghpat	Meerut	Meerut.
III.	Bahraich	Bahraich	Fyzabad.
IV.	Balrampur	Gonda	Do.
I.	Bareilly	Bareilly	Rohilkhand.
V.	Baraut	Meerut	Meerut.
IV.	Ballia	Ballia	Benares.
III.	Bánda	Bánda	Allahabad.
V.	Bela	Partábgarh	Rae Bareli.
I.	Benares	Benares	Benares.
V.	Bhinga	Bahraich	Fyzabad.
IV.	Bijnor	Bijnor	Rohilkhand.
IV.	Bilgram	Hardoi	Sitapur.
V.	Bilsi	Budaun	Rohilkhand.
V.	Bisalpur	Pilibhít	Do.
V.	Biswan	Sitapur	Sitapur.
III.	Brindaban	Muttra	Agra.
III.	Budaun	Budaun	Rohilkhand.
IV.	Bulandshahr	Bulandshahr	Meerut.
I.	Cawnpore	Cawnpore	Allahabad.
III.	Chandausi	Moradabad	Rohilkhand.
IV.	Chandpur	Bijnor	Do.
IV.	Chunar	Mirzapur	Benares.
IV.	Dehra	Dehra Dún	Meerut.
III.	Deoband	Saháranpur	Do.
V.	Dhampur	Bijnor	Rohilkhand.
V.	Dhaurehra	Kheri	Sitapur.
V.	Etah	Etah	Agra.
III.	Etáwah	Etáwah	Do.
II.	Fatehgarh *cum* Farukhabad.	Farukhabad	Do.
III.	Fatehpur	Fatehpur	Allahabad.
V.	Fatehpur-Sikri ...	Agra	Agra.
IV.	Firozabad	Do.	Do.
II.	Fyzabad	Fyzabad	Fyzabad.
V.	Gháziabad	Meerut	Meerut.
III.	Gházipur	Gházipur	Benares.
IV.	Gonda	Gonda	Fyzabad.
II.	Gorakhpur	Gorakhpur	Benares.
IV.	Hapur	Meerut	Meerut.
V.	Hardoi	Hardoi	Sitapur.
III.	Hardwár Union ...	Saháranpur	Meerut.
III.	Háthras	Aligarh	Do.

* *Note.*—In the above statement, municipalities with a population of over 100,000 50,000 and 20,000 in Class III; between 20,000 and 10,000 in Class IV;

Class.	Municipality.	District.	Division.
IV.	Jalesar	Etah	Agra.
III.	Jaunpur	Jaunpur	Allahabad.
IV.	Kairana	Muzaffarnagar ...	Meerut.
IV.	Kandhla	Ditto	Do.
IV.	Kasganj	Etah	Agra.
IV.	Kashipur	Tarái	Kumaun.
IV.	Khairabad	Sitapur	Sitapur.
III.	Khurja	Bulandshahr	Meerut.
II.	Koil	Aligarh	Do.
IV.	Kosi ...	Muttra	Agra.
V.	Lakhimpur	Kheri	Sitapur.
I.	Lucknow	Lucknow	Lucknow.
III.	Mainpuri	Mainpuri	Agra.
IV.	Mallawan	Hardoi	Sitapur.
V.	Marehra	Etah	Agra.
III.	Mau-Ranipur ...	Jhánsi	Jhánsi.
II.	Meerut	Meerut	Meerut.
	Mirzapur	Mirzapur	Benares
	Moradabad	Moradabad	Rohilkhand.
V.	Mowana	Meerut	Meerut.
	Muhamdi	Kheri	Sitapur.
	Mussoorie	Dehra Dún	Meerut.
II.	Muttra	Muttra	Agra.
IV.	Muzaffarnagar ...	Muzaffarnagar ...	Meerut.
III.	Nagina	Bijnor	Rohilkhand.
IV.	Najibabad	Ditto	Do
V.	Nanpara	Bahraich	Fyzabad.
	Nawabganj	Gonda	Do.
IV.	Nawabganj	Bara Banki	Lucknow.
V.	Newalganj-*cum*-Mahâr á j-ganj.	Unao	Do.
	Pehani	Hardoi	Sitapur.
III.	Pilibhít	Pilibhít	Rohilkhand.
V.	Pilkhua	Meerut	Meerut.
IV.	Rae Bareli	Rae Bareli	Rae Bareli.
	Roorkee	Sahâranpur	Meerut.
II.	Sahâranpur	Ditto	Do
IV.	Sahaswan	Budaun	Rohilkhand.
III.	Sambhal	Moradabad	Do.
V.	Sandi	Hardoi	Sitapur.
IV.	Sandila	Ditto	Do.
	Sardhana	Meerut	Meerut.
	Shahabad	Hardoi	Sitapur.
V.	Shahdara	Meerut	Meerut.
II.	Shâhjahânpur ...	Shâhjahânpur ...	Rohilkhand.
IV.	Sikandrabad	Bulandshahr	Meerut.
	Sikandra Rao ...	Aligarh	Do.
	Sitapur	Sitapur	Sitapur.
	Soron	Etah	Agra.
V.	Sultánpur	Sultánpur	Rae Bareli.
IV.	Tanda	Fyzabad	Fyzabad.
	Tilhar	Shâhjahânpur ...	Rohilkhand.
V.	Ujhani	Budaun	Do.
	Una	Unao	Lucknow.
	Utraula	Gonda	Fyzabad.

have been placed in Class I; between 1,00,000 and 50000 in Class II; between and below 10,000 in Class V.

Boundaries.

Municipal boundaries should in every case be very clearly defined, in simple language and in such a manner as will render any doubt on the subject impossible. If any well-defined line, such as a road or river, exist, it may be taken as a boundary ; in other cases the boundary should be defined to be a *straight* line drawn from one point on the boundary to another. Curved lines should be avoided except in the case of roads and rivers. A sketch map of the boundaries of each municipality on a scale not less than four inches to the mile should be submitted to Government for permanent record ; and in municipalities where octroi is in force, the limits within which octroi duties are levied should be indicated by a separate line, if the octroi limits and the municipal limits do not coincide.

ACCOUNTS AND FUNDS.

Authority for disbursements.—Notification No. $\frac{261}{IX-1}$, dated 12th February, 1885.

Under clause (*d*), section 64, sub-section (1), of the North-Western Provinces and Oudh Municipalities Act, 1883, the Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rule as to the authority on which money may be paid from the Municipal Fund :—

No money shall be paid from the Municipal Fund except on a written order signed by the Chairman or a Vice-Chairman or two Members of the Board and countersigned by a Secretary.

Budgets. Notification No. $\frac{481}{XI-140}$ dated the 22nd July, 1885, extended to committees under Act XV of 1873 by Notification No. $\frac{1715}{XI-703}$, dated 21st October, 1887.

The Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules, under section 64, sub-section 1, clause (*j*), Act XV of 1883, for the preparation of estimates of income and expenditure of Municipal Boards constituted under that Act:—

Rules for the preparation of Estimates of Income and Expenditure of Municipal Boards.

1. Every municipal board shall annually, on or before the 1st December, prepare in duplicate and submit to the Commissioner of the Division, through the Magistrate of the district, an estimate of income and expenditure for the twelve months commencing on the 1st April following.

2. The budget shall be drawn up in the forms hereto annexed and prescribed for that purpose, and shall be considered and passed by the Municipal Board at a general meeting held on or before the 15th November.

3. The budget shall be accompanied by a statement showing the original works which the Board proposes to execute during the year, the plans and estimates for which shall have previously been regularly approved.

4. The Municipal Board shall also at the same time draw up and forward to the Magistrate of the district, for transmission to the Commissioner, a brief memorandum illustrating and explaining the budget figures, so as to enable the Commissioner to examine and criticise the proposals.

5. The budget will be reviewed by the Commissioner, who will pass such orders thereon as seem proper, informing the Board and the Local Government of the orders so passed by him.

The following are the prescribed statements :—

MUNICIPALITY OF : POPULATION

BUDGET STATEMENT.

Approximate Estimate of Receipts and Expenditure of Municipal Funds for the year 188 -8

Receipts.	Actuals o past year, 188 -8.	Estimates of current year, 188 -8 .	Actuals of first six months of current year, 188 -8 .	Estimates of 188 -8 .
1	2	3	4	5
I.—Octroi. Class I.—Articles of food or drink for men or animals.				
„ II.—Animals for slaughter,				
„ III.—Fuel, lighting, and washing.				
„ IV.—Building materials ...				
„ V.—Drugs, spices, and gums.				
„ VI.—Tobacco ...				
„ VII.—Cloth ...				
„ VIII.—Metals ...				
Total of Octroi ...				

Expenditure.	Actuals of past year 188 -8 .	Estimates of current year, 188 -8 .	Actuals of first six months of curren year, 188 -8 .	Estimates of 188 -8 .	Percentage of estimated expenditure of each major head on total estimated expenditure.
1	2	3	4	5	6
I.—Collection. 1. Octroi tax					
2. Tax on houses, buildings, and lands.					
3. Tax on professions and trades					
4 Tax on carriages, horses, &c					
5. Tolls on carts and other vehicles.					
6. Special taxes					
7. Rents					
Total of I ...					

II.—Tax on houses, buildings, or lands,										
III.—Tax on professions and trades...										
IV.—Tax on carriages, horses, &c. ...										
V.—Tolls on carts, carriages, &c. ...										
VI.—Taxes specially sanctioned by authority of the Governor-General in Council. 1. Conservancy ...										
2. ...										
3. ...										
4. ...										
Total of VI ...										
VII.—Rent 1. Nazúl lands										
2. Nazúl shops and houses ...										
3. Sarais										
4. Confiscated lands										
5. Compound or site tax ...										
6. Tehbazári										
Total of VII ...										
VIII.—Gardens										
IX.—Fairs										
X.—Fines										
XI.—Pounds										

II.—Head-office										
III.—Public Works. 1. Supervision and fixed establishment										
2. Original works										
3. Purchase of lands ..										
4. Compensation for houses, &c.,										
5. Repairs										
Total of III ...										
IV.—Police										
V.—Education										
VI.—Charitable grants. 1. Dispensary and medical charges										
2. Vaccination										
3. Asylums										
4.										
Total of VI ...										
VII.—Conservancy										
VIII.—Road-watering										
IX.—Lighting										
X.—Gardens. 1. Public gardens ...										
2. Nursery										
3. Farms										
Total of X ...										
XI.—Fairs. 1. Collection										
2. Police										
3. Conservancy										
4. Miscellaneous										
Total of XI ...										

MUNICIPALITY OF POPULATION.

BUDGET STATEMENT.

Approximate Estimate of Receipts and Expenditure of municipal Funds for the year 188 -8—(concluded).

Receipts.	Actuals of past year, 188 -8.	Estimates of current year, 188 -8.	Actuals of first six months of current year, 188 -8.	Estimates of 188 -8.
1	2	3	4	5
XII.—Miscellaneous. 1. Slaughter-house ...				
2. Sale proceeds of manure and city sweepings.				
3. Fees of bonded warehouse ...				
4. Paraos				
5.				
Total of XII ...				
XIII.—Extraordinary. 1. Sale of houses and lands...				
2. Loans ...				
3. Refunds and recoveries ...				
4. Interest on loans ...				
5.				
Total of XIII ...				
Total annual income ...				
Balance of last year ...				
TOTAL GROSS INCOME ...				

Expenditure.	Actuals of past year, 188 -8.	Estimates of current year, 188 -8.	Actuals of first six months of current year, 188 -8.	Estimates of 188 -8.	Percentage of estimated expenditure of each major-head on total estimated expenditure.
1	2	3	4	5	6
XII.—Miscellaneous. 1. Repayment of loans					
2. Refund of excess collections,					
3. Cattle-pound charges ...					
4. Charges of bonded warehouse,					
5. Paráo chaukidárs ...					
6. Statistic and mortuary registration.					
7.					
Total of XII ...					
XIII.—Extraordinary. 1. Museums and institutes ...					
2. Purchase of Government notes.					
3.					
Total of XIII ...					
XIV.—Contributions. 1. To cantonment fund for any purpose.					
2. To district board ...					
3.					
Total of XIV ...					
Total Expenditure ...					
Balance at close of year ...					
GRAND TOTAL ...					

MUNICIPALITY OF

Statement of Original Works proposed to be constructed from Municipal Funds during the year 188 -8

To accompany the budget.

1	2	3	4	5	6
No.	Nature of works.	Total amount of estimated cost.	Computed expenditure up to end of current year.	Proposed to be expended during budget year.	Remarks.

Expenditure Reports.

Notification No. $\frac{484}{XI-140}$, dated 22nd July, 1885, extended to committees under Act XV. of 1873 by Notification No. $\frac{1715}{XI.-703}$, dated 21st October, 1867.

The Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules, under section 64, sub-section 1, clause (*k*), Act XV of 1883, as to the returns, statements, and reports to be submitted by Municipal Boards constituted under that Act :—

Rules for the submission of Expenditure Reports of Municipal Funds.

1. Every municipal board shall annually, on or before the 15th May, prepare in duplicate and submit to the Commissioner of the Division through the Magistrate of the district, a report on the income and expenditure of the Municipal Fund for the twelve months ending on the 31st March preceding.

2. The report shall be drawn up in the forms hereto annexed and prescribed for that purpose, and shall be considered and passed by the Board at a general meeting to be held between the 15th and 30th April.

3. The report will be reviewed by the Commissioner, who will pass such orders thereon as seem proper, informing the Board and the Local Government of the orders so passed by him.

4. The Commissioner will satisfy himself that a proper system of account and check is maintained by each Board, and may issue any further instructions which he may deem desirable.

Circular No. 71 A, dated the 8th July, 1878.

5. Details of the invested funds of municipalities should be shown in a foot note added to Form A.

6. Detailed instructions for filling up the columns in Forms F and G are contained in Circular No. 40, dated 5th October, 1882.

The following are the prescribed statements :—

MUNICIPALITY OF : POPULATION

FORM A.

Statement of Receipts and Expenditure of Municipal Funds for the year 188 -8 .

Receipts.	Actual income of previous year.	Year under report. Estimated income.	Year under report. Actual income.	Expenditure.	Actual expenditure of previous year.	Year under report. Estimated expenditure.	Year under report. Actual expenditure.	Percentage of actual expenditure of each major-head on total expenditure.
1	2	3	4	1	2	3	4	5
I.—Octroi. Class I.—Articles of food or drink for men or animals.				I.—Collection. 1. Octroi tax				
" II.—Animals for slaughter ...				2. Tax on houses, buildings and lands.				
" III.—Fuel, lighting and washing.				3. Tax on professions and trades,				
" IV.—Building materials ...				4. Tax on carriages and horses ...				
" V.—Drugs, gums, and spices,				5. Tax on carts and carriages, &c.				
" VI.—Tobacco ...				6. Special taxes				
" VII.—Cloth				7. Rents				
" VIII.—Metals								
Total of I ...				Total of I ...				

MUNICIPALITY OF : POPULATION

FORM A.

Statement of Receipts and Expenditure of Municipal Funds for the year 188 -8 —(concluded).

Receipts.	Actual income of previous year.	Year under report. Estimated income.	Year under report. Actual income.
1	2	3	4
I.—Tax on houses, buildings, and lands,			
III.—Tax on professions and trades ...			
IV.—Tax on carriages, horses, &c. ...			
V.—Tax on carts, carriages, &c. ...			
VI.—Taxes specially sanctioned by authority of the Governor-General in Council. 1. Conservancy, 2. ... 3. 4.			
Total of VI ...			

Expenditure.	Actual expenditure of previous year.	Year under report. Estimated expenditure.	Year under report. Actual expenditure.	Percentage of actual expenditure of each major head on total expenditure.
1	2	3	4	5
II.—Head-office				
III.—Public Works. 1. Supervison and fixed establishments. 2. Original works ... ... 3. Purchase of lands ... 4. Compensation for houses, &c. 5. Repairs				
Total of III ...				
IV.—Police				
V.—Education				

VII.—Rents. 1. Nazúl lands ...				
2. Nazúl shops and houses ...				
3. Saráis ...				
4. Confiscated lands ..				
5. Compound or site tax ...				
6. Tehbazari ...				
Total of VII ...				
VIII.—Gardens				
IX.—Fairs				
X.—Fines. 1. For nuisances ...				
2. For evasion of taxes ...				
3. Under Gambling Act ...				
Total of X ...				
XI.—Pounds				
XII.—Miscellaneous. 1. Slaughter-house				
2. Sale proceeds of manure and city sweepings.				
3. Fees of bonded warehouses ...				
4. Paráos				
5.				
Total of XII. ...				
XIII.—Extraordinary. 1. Sale of houses and lands ...				
2. Loans				
3. Refunds and recoveries ...				
4. Interest on loans ...				
5. ...				
Total of XIII ...				

VI.—Charitable grant. 1. Dispensary and medical charges.				
2. Vaccination				
3. Asylums				
4.				
Total of VI ...				
VII.—Conservancy				
VIII.—Road-watering				
IX.—Lighting				
X.—Gardens. 1. Public gardens ...				
2. Nursery ...				
3. Farms ...				
Total of X ...				
XI.—Fairs 1. Collection				
2. Police				
3. Conservancy ...				
4. Miscellaneous ...				
Total of XI ...				
XII.—Miscellaneous. 1. Repayment of loans ...				
2. Refund of excess collections ...				
3. Cattle pound charges ...				
4. Charges of bonded warehouses,				
5. Paráo chaukidárs ...				
6. Statistics and mortuary registration.				
7.				
Total of XII ...				

MUNICIPALITY OF · POPULATION

FORM A.

Statement of Receipts and Expenditure of Municipal Funds for the year 181 -8 .—(continued).

Receipts.	Actual income of previous year.	Year under report. Estimated income.	Year under report. Actual income.	Expenditure.	Actual expenditure of previous year.	Year under report. Estimated expenditure.	Year under report. Actual expenditure.	Percentage of actual expenditure of each major-head on total expenditure.
1	2	3	4	1	2	3	4	5
Total annual income ...				XIII.—Extraordinary. 1. Museums and institutes				
Balance of last year ...				2. Purchase of Government notes.				
				3.				
TOTAL GROSS INCOME ...				Total of XIII ...				
				XIV.—Contributions. 1. To cantonment fund for any purpose.				
				2. To district board ...				
				3.				
				Total of XIV ...				
				Total Expenditure ...				
				Balance at close of year ...				
				GRAND TOTAL ...				

NOTE.—Details of invested funds to be shown here.

MUNICIPALITY OF

FORM B.

Statement of Expenditure from Municipal Funds on Original Works during the year 188 -8 .

1	2	3	4	5	6	7
No.	Nature of work.	Total estimated cost.	Amount expended in previous year.	Amount allotted for the year of report.	Amount expended during the year of report.	Remarks.

MUNICIPALITY OF : POPULATION

FORM C.

Statement showing the quantity or value of articles imported into, and taxed by, the Municipality during the year 188 -8 .

1	2	3	4	5	6	7	8	9	10	11
Name of every article in the octroi schedule, arranged by classes.	Rate of taxation.	Quantity of imports.	Value of imports.	Gross amount of tax.	Refunds given on each article exported.	Net amount of tax.	Quantity imported, less that on which refunds are given.	Value imported, less that on which refunds are given.	Average consumption or expenditure (as by column 8 or 9). per head.	Remarks.
		M. s. c.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	M. s. c.	Rs a.p.		
Class I. 1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Total, class I ...										
Class II ...										
Total, class II ...										
Class III ...										
Total, class III,										
Class IV ..										
Total, class IV,										

MUNICIPALITY OF : POPULATION

FORM C.

Statement showing the quantity or value of articles imported into, and taxed by the Municipality during the year 188 -8 —(concluded).

1	2	3	4	5	6	7	9	8	10	11
Name of every article in the octroi schedule, arranged by classes.	Rate of taxation.	Quantity of imports.	Value of imports.	Gross amount of tax.	Refunds given on each article exported.	Net amount of tax.	Quantity imported, less that on which refunds are given.	Value imported, less that on which refunds are given.	Average consumption or expenditure (as by column 8 or 9) per head.	Remarks.
		M.s. c.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs a.p.	M.s.c.	Rs.a.p		
Class V ...										
Total, class V ...										
Class VI ...										
Total, class VI,										
Class VII ...										
Total, class VII,										
Class VIII ...										
Total, class VIII										
GRAND TOTAL ...										

N B.—Fill up calculation in column 10 only for the following articles:—(1) food-grains, (2) coarse sugar (*i.e.*, gúr, rab, and shira), (3) fine sugar (4) ghi, (5) fuel, (6) oil, (7) oilseeds, (8) washing, (9) building materials (10) drugs, (11) spices, (12) gums, (13) tobacco, (14) European cloth, (15) Native cloth, (16) metals.

MUNICIPALITY OF : POPULATION

FORM D.

Statement showing the collections on account of House-tax during 188 -8 .

1	2	3	4	5	6	7	8	9	10	11
Number of houses in the town.	Number of houses assessed.	Demand on account of balances due from previous years.	Collection on account of balances.	Demand on account of assessment of year of report.	Amount collected.	Balance remaining due on account of demand under columns 3 and 5.	Total collections of 188 -8 . (columns 4 and 6).	*Incidence per assessed house.* Maximum.	Minimum.	Mean.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R .

FORM E.

Statement showing the Collections on account of License-tax during 188 -8

Classes.	Year. 188 -8 .	Year. 188 -8 .	Remarks.
I.	*From Rs. to Rs.*	*From Rs. to Rs.*	
Rates			
Number assessed			
Amount assessed			
Amount collected... ...			
II.	*From Rs. to Rs.*	*From Rs. to Rs.*	
Rates			
Number assessed			
Amount assessed			
Amount collected... ...			
III.	*From Rs. to Rs.*	*From Rs. to Rs.*	
Rates			
Number assessed			
Amount assessed			
Amount collected... ..			
IV.	*From Rs. to Rs.*	*From Rs. to Rs.*	
Rates			
Number assessed			
Amount assessed			
Amount collected... ...			
Total of all classes ...			
Balance due from past years ..			
Amount collected on account of balance.			
Number assessed during year of report.			
Amount assessed			
Amount collected... ...			
Total collections of the year ..			
Total balance outstanding at close of year.			
Incidence of year's assessment per tax-payer.			

FORM F.

Statement showing the Income of the Municipality during the year 188 -8 .

1	2	3	4	5	6								7		
					Number of Members of Committee.								By balance in hand at close of last year.		
					a.	b.	c.	d.	e.	f.	g.	h.	a.	b.	c.
Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits of every kind, including salaries unpaid.	Actual municipal balance.	Total.
			Act XV of												

8

Octroi.

a.	b.	c.	d.	e.	f.	g.	h.	
Class I.— (Articles of food or drink for men and animals.)	Class II.— Animals for slaughter.)	Class III.— (Fuel, lighting, and washing.)	Class IV.— (Building materials.)	Class V.— (Drugs, gums, and spices.)	Class VI.— (Tobacco.)	Class VII.— (Cloth.)	Class VIII.— (Metals.)	Total Octroi.

9

Assessed Taxes.

Conservancy tax (a).				*Tax on professions and trades (b).*				*Tax on houses, buildings, and lands (c).*				*Tax according to circumstances and property (d).*			
Arrear collection for the previous year.	Collection for the current year	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.

Statement showing the Income of the *Municipality* *during the year* 188 -8

10	11	12	13	14	15	16
Compound or site tax.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on quarries.	Tax on stalls.	Total income from taxation.

17													
Miscellaneous Receipts.													
a.			b.	c.	d.	e.	f.	g.	h.			i.
Realizations under special Acts.													
(1) Act III of 1867 (Gambling).	(2) Act I of 1871 (Cattle-trespass).	(3) Act XIV of 1869 (Hackney carriages).	Sale of houses and lands.	Tehbazari, slaughter-house, fees of bonded warehouses, paráos, market-refuse.	Sale proceeds of manure and city sweepings.	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local funds.	Sundries (rent of nazúl or municipal houses or lands, receipts from public gardens, sarais, fairs, and miscellaneous.)			Total miscellaneous receipts.

18			19	20	21	22	
Debt.							
a.	b.	c.					
Loans.	Deposits of every kind, including salaries unpaid.	Advances.	Total income of year, excluding balance.	Total including balance	Incidence of taxation (column 16) per head of population.	Incidence of income shown in column 19 per head of population.	Remarks.

Form G.

Statement showing the Expenditure of the *Municipality during the year* 188 -8

1	2	3	4	5	6		7		
					General Establishment.		Public Safety.		
					a.	b.	c.	d.	e.
Name of district.	Serial number.	Name of municipality	Balance from previous year.	Income during the year.	Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account-books, paper, money-boxes, repair to octroi-posts, &c., and cost of establishment and of repairs of bonded warehouses and cattle-pounds).	Fire (establishment, purchase of fire-engine, buckets, repairs, &c).	Lighting (establishment, purchase of lamps, oil repairs, &c).	Police establishment, (purchase of clothing, lanterns, &c., repair of police-stations and out-posts).

FORM G.

Statement showing the Expenditure of the Municipality during the year 188 -8 —(concluded).

| 8 | | |

Rules for the submission of a Report on the Sanitary condition of Municipalities.

1. Every municipal board shall annually, on or before the 10th April in each year, send to the Civil Surgeon of the district, for transmission through the Magistrate of the district and Commissioner of the Division, to the Sanitary Commissioner of the North-Western Provinces and Oudh, a report on the sanitary condition of the municipality for the year ending on the 31st March preceding.

Notification No. $\frac{484}{XI-140}$, dated 22nd July, 1885, extended to committees under Act XV of 1883 by Notification No. $\frac{1715}{XI.-703}$, dated 21st October, 1887.

2. The report shall be drawn up in the forms hereto annexed and prescribed for the purpose, and shall be considered and passed by the Board at a special meeting held between the 1st and 10th April.

SANITARY REPORT OF THE MUNICIPALITY OF FOR THE FINANCIAL YEAR—.

(To be filled in and transmitted to the Sanitary Commissioner for the North-Western Provinces and Oudh, on or before the 15th April.)

	Answers.
1. State the amount of income and expenditure for sanitary purposes during the year.	1.
2. State briefly the sanitary works executed and in progress during the year as regards—	2.
(*a*) Drainage.	
(*b*) Water-supply.	
(*c*) Improvement of site.	
(*d*) Conservancy.	
(*e*) Other sanitary improvements.	
3. How is the refuse disposed of? What arrangements are made for conservancy?	5.
State the number of public latrines in working order.	
4. Report briefly on the state of drainage—	4.
(*a*) Of streets.	
(*b*) Of houses.	
5. Give a brief report of the general health of the people and the sanitary condition of the town.	5.
6. Give particulars of any outbreak of epidemic disease during the year, with date of commencement and termination, and measures adopted to control the epidemic.	6.

A.—Return of Vital Statistics in the Municipality for the year

Population.	Births.				Deaths.			
	Male.	Female.	Total.	Ratio of births to 1,000 of population.	Male.	Female.	Total.	Ratio of deaths to 1,000 of population.

B.—Return of Vaccination in the Municipality for the year

Population.	Total number of persons vaccinated.			Primary vaccination successful.			Re-vaccination.		Percentage of successful cases.		Remarks.
	Male.	Female.	Total.	Under one year.	Over one and under six years.	Total of all ages.	Total.	Successful.	Primary.	Re-vaccination.	

Circular No. 51, dated 20th September, 1881.

In order to secure uniformity in the manner of exhibiting vital and vaccination statistics, the following directions are given for general guidance :—

1. Vital statistics should be exhibited in form A above for the population within municipal limits.

2. Vaccination statistics should be exhibited in form B above for the same population.

A copy of the Sanitary Report and of the returns of vital statistics and vaccination prescribed above should invariably accompany the annual expenditure report submitted through the Commissioner to Government.

Fines credited to Municipal Boards.

G. O. No. $\frac{1086}{XI-9}$, dated 28th December, 1885.

Inquiry was made from Government (1) whether fines for breach of municipal bye-laws, awarded to a Municipal Board, should at once be credited to Municipal Funds ; and (2) whether, when a sentence of fine has in such cases been reversed on appeal, refund should be made without reference to the Board.

In reply it was stated that fines should, when awarded under competent authority, be credited at once to Municipal Funds. In cases where the sentence is reversed on appeal, the Magistrate is empowered to order the refund of the fine without reference to the Municipal Board ; but in doing so he should at once inform the Board of his action, quoting his previous order for credit. This course will probably suffice to prevent a refund being made from municipal revenues when the fine has been originally credited to Government.

CONSTITUTION OF MUNICIPAL BOARDS.

Appointment of Members.
G. O. No. 719, dated 19th August, 1884.

The following instructions govern procedure respecting the appointment of Members under section 6, clause (*b*), and section 78, sub-section (2), Act XV of 1883 :—

(*a*) In the case of a municipality for which rules have been made under section 10 of the Act, the number of persons who may be appointed may be one-third of the number of elected Members.

The statement annexed shows the number of Members elected, and the number of Members that may be appointed, in each of the ninety-seven municipalities for which rules have been made under section 10.

The Lieutenant-Governor and Chief Commissioner considers that there should be at least one appointed Member on the Board of each of these municipalities ; but that it is not necessary to appoint more than four such Members to the Board of any one of them ; and his view is that the power appointing Members should not be exercised beyond this limit, except under special circumstances.

Where, in the case of a small municipality, the number of elected Members is unusually large, it will be for the District Magistrate to consider whether it is necessary or desirable to add more than one Member to a Board that may be already sufficiently strong.

(*b*) All appointments of Members will ordinarily be made on the nomination of the District Magistrate.

Subject to the rule that not less than three-fourths of the Members of the Board of a municipality exempted under section 78, sub-section (1), shall be persons who are not in the service of Government, any fit person may be nominated, whether he be in the service of Government or not. In the nomination of persons who are not in the service of Government, preference should ordinarily be given to Honorary Magistrates having jurisdiction within the limits of the municipality.

In the case of no municipality for which rules have been made under section 10 of the Act will it be necessary to nominate a Magistrate for the purpose of qualifying him under section 18 for the office of Chairman, provision having been made in each set of rules under section 10 that every Magistrate having jurisdiction within the limits of the municipality shall be qualified for election as a Member, and therefore for being elected Chairman.

(c) The nomination of a person to fill the place of an appointed Member will ordinarily be made not less than three months before the term of office of that Member will expire. Persons who have not been nominated will then learn in good time, in municipalities for which rules have been made under section 10 of the Act, that their only means of becoming Members is election.

If, however, a District Magistrate see fit to do so, he is at liberty, in the case of a municipality for which rules have been made under section 10, to defer making nominations till the annual election has been held and he has ascertained the relative strength of parties on a Board.

In the latter case, the Magistrate should submit his nominations immediately after the election has been held, so that his nominees may be appointed and come into office on the 1st of April or such other day, if any, as may have been prescribed for persons elected at that election to come into office.

(d) District Magistrates will submit their nominations to the Government through the Commissioner of the Division.

(e) The foregoing instructions will remain in force till such time as they may be superseded by rules made under clause (a) of section 64 of the Act.

Municipality.	Number of Members who will be elected.	Number of Members who may be appointed.	Municipality.	Number of Members who will be elected.	Number of Members who may be appointed.
Agra	27	9	Bhinga	9	3
Aliganj	12	4	Bijnor	12	4
Allahabad	21	7	Bilgrám	9	3
Almora	9	3	Bisalpur	9	3
Amroha	12	4	Biswan	12	4
Atrauli	9	3	Brindaban	9	3
Anúpshahr	6	2	Budaun	15	5
Azamgarh	12	4	Bulandshahr ...	6	2
Bágbpat	9	3	Cawnpore	18	6
Bahraich	15	5	Chandausi	9	3
Balrámpur	18	6	Chándpur	12	4
Pareilly	27	9	Chunár	9	3
Baraut	6	2	Dehra	15	5
Ballia	15	5	Deoband	12	4
Bánda	18	6	Dhámpur	9	3
Benares	18	6	Etah	12	4

Municipality.	Number of Members who will be elected.	Number of Members who may be appointed.	Municipality.	Number of Members who will be elected.	Number of Members who may be appointed.
Etáwah	15	5	Muhamdi	9	3
Fatehgarh-*cum*-Farukhabad.	27	9	Mussoorec... ...	10	3
			Muttra	12	4
Fatehpur	12	4	Muzaffarnagar ...	12	4
Firozabad	9	3	Nagina	12	4
Fyzabad	18	6	Najibabad	12	4
Gháziabad	9	3	Nanpara	9	3
Gházipur	18	6	Nawabganj (Gonda) ...	9	3
Gonda	18	6	Nawabganj (Bara Banki),	12	4
Gorakhpur	15	5	Piháni	6	2
Hápur	9	3	Pilibhít	12	4
Hardoi	12	4	Pilkhuwa	6	2
Hardwár Union ...	12	4	Rae Bareli... ...	18	6
Háthras	12	4	Roorkee	9	3
Jalesar	12	4	Sahárapur ...	15	5
Jaunpur	12	4	Sahaswan	9	3
Kairana	12	4	Sambhal	18	6
Kandhla	12	4	Sandi	9	3
Kásganj	12	4	Sandila	15	5
Kashipur	9	3	Sardhana	9	3
Khairabad	9	3	Sháhabad	12	4
Khurja	9	3	Sháhdara	6	2
Koil (Aligarh) ...	12	4	Sháhjahánpur ...	18	6
Kosi	9	3	Sikandrabad ...	6	2
Lakhimpur	12	4	Sikandra Ráo ...	12	4
Lucknow	24	8	Sitapur	9	3
Mainpúri	12	4	Soron	12	4
Mallawan	9	3	Sultánpur	15	5
Marahra	12	4	Tánda	15	5
Mau Ranipur... ...	18	6	Tilhar	12	4
Meerut	15	5	Ujhani	6	2
Mirzapur	18	6	Unao	15	5
Moradabad	18	6	Utraula	9	3

Appointment of Members under section 78(2) Notification No. 720, dated 19th August, 1884.

THE Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rule under clause (*a*) of section 64 of the North-Western Provinces and Oudh Municipalities Act, 1883, as to the appointment of Members of Municipal Boards under section 78, sub-section (2) of the Act :—

In the case of a municipality which has been exempted under section 78, sub-section (1), from the operation of the rule requiring that a certain proportion of the Members of a Municipal Board be elected, not less than three-fourths of the Members of the Board shall be persons who are residents of the Municipality and are not in the service of Government.

The following Municipalities have been exempted wholly under section 78, Act XV. of 1883, from the provisions of the Act requiring that a certain proportion of the Members shall be elected :—

1. Bela Partábgarh.
2. Bilsi.
3. Dhaurehra.
4. Fatehpur Sikri.
5. Nawalganj-*cum*-Maharajganj.

Candidature of District Officers for Membership disapproved.
G. O. No. $\frac{1706}{IX-99}$, dated 10th July, 1885.

In some cases the Magistrate of the District has allowed himself to be nominated as a candidate for Membership on the Municipal Board: and has stood for election.

There is no bar to such nominations, either under the Act or the rules. But the Lieutenant-Governor and Chief Commissioner is of opinion that nominations of this kind are open to objection on many grounds: and it was certainly not the intention of the Government that the chief executive officer of the district should stand for Membership under Act XV of 1883. If his presence on the Board is considered desirable, this can always be secured by appointment under clause (*b*) of section 6, or he can be elected or appointed to the Chairmanship without being a Member at all. No nomination is valid if the person nominated declines candidature, so that the District Officer can meet the wishes of Government by simply declining candidature in such cases; and this is the course that, in the absence of special orders to the contrary, should be followed.

Chairmen of Municipal Boards.
Resolution No. $\frac{281}{IX-94}$, dated 27th July, 1884.

Section 18 of the North-Western Provinces and Oudh Municipalities Act (XV of 1883) deals with the election, by a Municipal Board, of one of its Members as Chairman of the board, subject to the approval of the Local Government. Under the terms of proviso (*b*) appended to section 18, however, the Local Government is empowered to exempt any Municipality from the operation of the election clause, and to "appoint such person as it thinks fit by name or by virtue of his office to be Chairman."

In cases where action is to be taken under proviso (*b*), the chief District Officer (that is, the Magistrate and Collector or Deputy Commissioner) will ordinarily be the person to be appointed Chairman of the Board. The Lieutenant-Governor and Chief Comissioner has had under consideration the question of such action; and after consulting the local authorities, His Honor has decided to appoint the District Officer to be the Chairman of the Board, by virtue of his office, in the following six municipalities :—

1. Allahabad.
2. Lucknow.
3. Benares.
4. Agra
5. Bareilly.
6. Moradabad.

In all the other Municipalities of the North-Western Provinces and Oudh to which the Act of 1883 applies, Municipal Boards elect their own Chairman under the provisions of section 18.

Common seals.
G. O. No. $\frac{1095}{X-113}$, dated 14th October, 1884.

Each Municipal Board should have and use a common seal, (section 15, Act XV of 1883).

The seal might be in the following form, the words in the centre being the translation in Urdu or Hindi—or in both Urdu and Hindi—of the English superscription :—

For contracts of ordinary everyday occurrence the seal need not be used; but it should be used for contracts of an extraordinary kind and for contracts in which its use is prescribed, as in the rules regulating the transfer of property under clauses (*e*) and (*l*) of section 64 of the Act.

Committees of Boards.
Notification No. 735, dated 21st August, 1884.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under clause (*l*) of section 64 of the North-Western Provinces and Oudh Municipalities Act, 1883, respecting the appointment of committees by Municipal Boards :—

1. A Municipal Board may from time to time appoint, out of its own body, for any period not exceeding one year, such and so many committees, either of a general or special nature, and consisting of such and so many persons as it thinks fit, for any purposes which, in the opinion of the Board, would be better regulated and managed by means of such committees.

2. The Board shall define the duties of every such committee either by resolution recorded under section 33 of the Act or by rules made under section 34.

3. The proceedings of every such committee shall be submitted to the Board for its approval.

4. The Board may at any time dissolve any such committee.

Joint-Committees.
Notification No. 736, dated 21st August, 1884.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under clause (*l*) of section 64 of the North-Western Provinces and Oudh Municipalities Act, 1883, for the guidance of joint committees appointed under section 26, sub-section (1) of the Act :—

1. A joint committee may meet and adjourn as it thinks proper.

2. The quorum of a joint committee shall consist (*a*) of such number of Members as may have been prescribed by the Boards or authorities that appointed the committee, or, if no number has been so prescribed, of one-third of the whole number of Members of the committee, and (*b*) of at least one Member of each of the Boards or authorities by which the committee was appointed.

3. If a Chairman has not been appointed by the Boards or authorities that appointed the joint committee, the committee may elect one of its Members to be Chairman of its meetings.

4. If when any meeting is held, the office of Chairman is vacant, or the Chairman is absent, the Members present shall elect one of their number to be Chairman of the meeting.

5. Every question at a meeting shall be determined by a majority of votes of the Members present and voting on that question.

6. In case of an equal division of votes, the Chairman of the meeting shall have a second or casting vote.

Report of elections.
Circular No. $\frac{820}{XI-161}$, dated 7th May, 1886.

When reporting the result of the annual elections of Members of Municipal Boards, the details specified in the annexed forms should invariably be given where the election was confined to a portion of the Municipality,—*i. e.*, where a poll was taken in only one or two wards—this should be noted in the remarks column of statement A. Statement B should, of course, be drawn up for the whole Municipality.

Statement A.

Municipality.	Number of registered electors.	Number of electors who voted.	Remarks.

Statement B.

Municipality.	Population.	*Number of elected Members.*		*Number of appointed Members.*			Total number of Members.	Remarks.
		Elected in 188	Total.	Maximum number appointable.	Actual number appointed.	Number appointed in 188 .		

Retirement of Chairmen.
Notification No. 734, dated 21st August, 1884.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rule under section 20, sub-section (2), of the North-Western Provinces and Oudh Municipalities Act, 1883 :—

Subject to the direction of section 23, sub-section (3), of the Act, the term of office—

(*a*) of a person who, not being a Member of the Municipal Board at the time of his election, is elected to be Chairman, or

(*b*) of a Chairman appointed by the Local Government,

shall, unless in any case the Local Government order otherwise, be three years.

Registers of retirements.
G. O. No. $\frac{1338}{IX-129}$, dated 4th November, 1884.

Magistrates of Districts should keep up a register—corrected monthly up to date—in their offices of the dates on which each Member will retire from each Municipal Board in their districts.

Retirement of Members.
Notifications No. 717 and 718, dated 19th August, 1884.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under section 11 of the North-Western Provinces and Oudh Municipalities Act, 1883, for regulating the term of office and rotation of *elected* Members of Municipal Boards, and to direct that they be in force in every

Municipality for which special rules have not been or may not be made under that section and incorporated with the rules under section 10 of the Act :—

1. Save as in these rules or in the Act provided, the term of office of an elected Member shall be three years.

2. (1) On the thirty-first of March in every year, one-third of the whole number of elected Members for each ward, or, where a Municipality is not divided into wards, for the whole Municipality, shall go out of office, and their places shall be filled by the persons elected at the last annual election.

(2) Subject to the direction of the next paragraph of this rule and of section 14, sub-section (3) of the Act, the third to go out shall be the Members who have been longest in office without re-election.

(3) Within three months after a Municipal Board comes into existence under section 16 of the Act, the Chairman shall, at a special meeting, determine by lot which third of the elected Members for each ward or for the whole Municipality, as the case may be, shall retire on the thirty-first of March next following; which third after one year from that date, and which third after two years therefrom.

The Hon'ble the Lieutenant Governor and Chief Commissioner has been pleased to make the following rules under section 11 of the North-Western Provinces and Oudh Municipalities Act, 1883, for regulating the term of office and rotation of *appointed* Members of Municipal Boards :—

1. Subject to the direction of the next rule, and of section 14, sub-section (3) of the Act, the term of office of an appointed Member shall, unless in any case the Government order otherwise, be three years.

2. (1) As soon as may be after the notification of the appointment of the appointed Members of the first Municipal Board established for any Municipality under the Act ,the District Magistrate shall submit to the Government, through the Commissioner, proposals for determining which of them, in the proportion, as nearly as may be, of one-third of their whole number in each year, shall retire in the next year, the year after, and the third year respectively on the thirty-first of March, or such other day, if any, as may have been prescribed under section 11 of the Act for elected Members to go out of office.

(2) The appointed Members aforesaid shall retire in such order as the Government, after taking into consideration the proposals of the District Magistrate, may determine.

Secretaries to Municipal Boards.

G. O. No. $\frac{231}{IX-85}$, dated 11th June, 1884.

Under section 35 of Act XV of 1883 it is open to every Municipal Board to appoint its Secretary; the appointment requiring the Commissioner's sanction when the person appointed is not a Member of the Board. Formerly, it was usual for the post of Secretary to be filled by a Government officer, often an Assistant Magistrate. The Lieutenant-Governor and Chief Commissioner is of opinion that, with the Municipalities as they are constituted under the present Act, it is not expedient that Members of the district executive staff should be appointed to be Secretaries in the principal Municipalities, at any rate in those at the district head-quarters. It does not follow that other persons in various departments of the Government service should be debarred from the appointment; although the Lieutenant-Governor would be glad to see arrangements made by the Boards for appointing, where funds permit, a paid Secretary, not in the service of Government: and it is hoped that in many Municipalities some non-official Member of the Board may undertake the office.

Chairmen of Municipal Boards.

G. O. No. $\frac{1169}{XI-87A}$, dated the 15th June, 1888.

ATTENTION was called to the provision of the law by which a Municipal Board, when it elects the Magistrate of the District or other official as its Chairman under the first paragraph of section 18 of Act XV of 1883, can only elect by name, and not in virtue of office. Whenever, therefore, the officer so elected leaves the district or (should he be a Tahsíldár) the tahsíl, another Chairman must be elected, and his election notified. It was requested, therefore, that the law in this respect be observed by all Municipalities.

CORRESPONDENCE AND PROCEEDINGS.

Channel of correspondence.
Notification No. 232/IX-I, dated 9th February, 1885.

THE following are the rules made by the Local Government under the provisions of section 64, clause (*g*), Act XV of 1883, the North-Western Provinces and Oudh Municipalities Act:—

1.—All correspondence of Municipal Boards with the Local Government, or with the Commissioner of the Division, or with the head of a department, or with the district or divisional representative of a department, or with any officer subordinate to, or under the general control and direction of, the District Magistrate;

and all notices submitted by Members under section 12 and by Chairmen under section 21, sub-section (1), of their intention to resign office,

and all other representations addressed to the Local Government, except objections and suggestions made under section 68, sub-section (1), with respect to draft of rules, shall pass through the office of the District Magistrate.

2.—Correspondence between Boards and the Local Government will be transmitted by the District Magistrate to the Secretary to Government through the office of the Commissioner of the Division.

Resolutions. Publication of—
Notification No. 737, dated 21st August, 1884, extended to committees under Act XV of 1873, by Notification No 1718/XI-703, dated the 21st October, 1887.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under section 33, sub-section (1), of the North-Western Provinces and Oudh Municipalities Act, 1883, regarding the publication of resolutions passed at meetings of Municipal Boards:—

1. A copy of every resolution passed by a Municipal Board at a meeting shall, within ten days from the date of the meeting, be fixed up, and for thirty days be kept fixed up on the building in which the meetings of the Board are ordinarily held.

2. The resolution may be further published by being inserted, in English or in vernacular or in both, in any newspaper of which the circulation within the Municipality is, in the opinion of the Board, so large as to warrant the expenditure incidental to such publication.

3. The book in which the resolutions are recorded shall be open to the inspection of any elector free of charge.

4. A copy of any resolution shall, on the application of any person, be given to such person by the Secretary to the Board on payment of the sum that, under the rules for the time being in force, would be payable in the office of the District Magistrate for a copy of equal length in the same character.

Circular No. 25A, dated 20th April, 1865.

A copy of the proceedings of every meeting of a committee appointed under Act XV of 1873 shall be submitted to the Commissioner.

Service Stamps in correspondence relating to Municipalities.

G.O. No. $\frac{1877}{XI\text{-}546}$, dated 1st December, 1886.

The following extract, paragraphs 1 and 2, of a letter No. $\frac{T.A.D.}{12799}$, dated 10th November, 1886, from the Accountant-General, North-Western Provinces and Oudh, is published, with the remark that His Honor the Lieutenant-Governor and Chief Commissioner concurs in the view expressed therein.

Extract, paragraphs 1 *and* 2 *of a letter from Accountant-General, North-Western Provinces and Oudh,—No.* $\frac{T.A.D.}{12799}$, *dated Allahabad, the* 10*th November*, 1886.

With reference to your endorsement No. $\frac{1771}{XI—546}$, dated 12th October, 1886, in regard to the use of service postage labels on covers containing correspondence relating to Municipal Boards, I have the honor to refer you to the orders of the Government of India, Financial Department, Notification No. 3995, dated 22nd November, 1879, which lay down that " correspondence sent by a local fund officer or by any Government officer acting in a capacity connected with a local fund, such as President or Secretary of a local fund committee, is not official corresspondence within the meaning of these rules, and may not be superscribed as 'On Her Majesty's Service,'" and to note 2, rule 7, chapter 15 of the Civil Account Code, in which it is stated that " postage on the correspondence of public officers one with another about the administration of local funds and the affairs of municipalites is a public charge. Service labels bought with public money should be used on such correspondence, but postage on the correspondence with a municipality is a charge on the municipality and not on the public revenues, and letters addressed to municipalities should, therefore, be despatched service bearing."

2. Under these rulings I am of opinion that if the Magistrate is forwarding letters *qua* Magistrate, they should be on public service, but if *qua* local fund officer, they should bear private stamps.

Where the Magistrate of the district is not the Chairman of the Municipal Board, covers addressed to him relating to Municipal affairs, should be sent with service labels in the ordinary way as a public charge. In cases where the Magistrate is Chairman but is addressed as Magistrate, service labels should also be used—the Magistrate being the authorised channel of correspondence.

G. O. No. 321/XI-546, dated 1st March, 1887.

DISPENSARIES AND SCHOOLS.

Resolution No. $\frac{299}{220}$, dated 3rd March, 1884, and Resolution No. $\frac{614}{IX-7}$, dated 5th August, 1884, L. S. G. Department.

UNDER section 54, Act XV of 1883, agreements have been concluded between Government and Municipalities with regard to the amount of Municipal expenditure on the establishment, maintenance and management of intra-municipal schools and dispensaries. The chief basis of the agreements is the approximate extent to which such institutions are, on an average, resorted to by Municipal residents. The amount paid by each Municipality takes the form of a contribution to the district fund and is entered as such in Municipal budgets and expenditure reports.

The terms of the agreements are as follows :—

(1) that Municipalities pay to district funds certain contributions calculated in the manner explained above for expenditure on Government schools and dispensaries :

(2) that they also pay to these funds, where required to do so, their normal voluntary grants-in-aid to such institutions :

(3) that they continue in the future to support or aid any schools and dispensaries which are not Government institutions as they have done in the past.

A statement (open of course to revision on good cause shown) of the contributions under clause (1) above, thus payable by Municipalities to District Boards, from the first of April, 1884, till further orders, is appended to Resolution No. $\frac{614}{IX-7}$, dated 5th August, 1884, (L. S. G. Department). The details of the calculation are stated at length in Resolution No. $\frac{299}{220}$, dated 3rd March, 1884 (L. S. G. Department).

In the case of a few Municipalities, exceptional arrangements have been made.

The intra-municipal institutions, educational and medical, towards the maintenance of which the grants will be mainly utilized, are borne on the books of the District Board.

The contributions are shown as receipts in the budgets of District Boards.

LEGAL.

Liability of instruments to stamp duty.
G. O. No. 2328, dated 27th November, 1873.

INSTRUMENTS executed by or on behalf of municipalities are not exempt from stamp duty under No. 18, schedule II of the Indian Stamp Act, and the provisions of the Act must be strictly adhered to.

Litigation.
G. O. No. $\frac{1266}{IX-50}$, dated the 30th June, 1887.

The following rules have been issued enabling Municipal Boards, subject to payment of fees according to a prescribed scale, to consult the Legal Remembrancer to Government when they so desire, and to invite him to undertake for them the conduct of any litigation in which they may be engaged :—

Instructions regarding references by Municipal Boards to the Legal Remembrancer.

1. A Municipal Board may refer to the Legal Remembrancer for opinion the papers connected with any suit instituted or proposed to be instituted on its behalf.

2. A report, approved by the Board, showing (*a*) the circumstances of the case, (*b*) the relief sought, and (*c*) the steps taken to obtain satisfaction from, and any objections or excuses made by, the defendant, should accompany the reference.

3. The Board may similarly refer to the Legal Remembrancer for opinion the papers connected with any suit brought against the Board. A statement of all the material facts should accompany the reference.

4. On receipt of the opinion of the Legal Remembrancer, the Board may request him to undertake the conduct, or the defence, of the suit, as the case may be. The Legal Remembrancer will then deal with it as he ordinarily would with any suit instituted by Government.

5. All vernacular papers which are submitted to the Legal Remembrancer should be accompanied by a translation.

6. A Board which avails itself of the services of the Legal Remembrancer shall pay a fee of four annas per cent. on the subject value of all suits conducted, deeds examined, and opinions furnished, by the Legal Remembrancer. The minimum fee in each case shall be eight annas.

Prosecutions.
Circular No. $\frac{1729}{IX-106}$, dated the 23rd December, 1884.

Under section 69, Act XV of 1883, prosecution for offences punishable under the Act can only be initiated on the complaint of the Board, or of some person authorised by the Board in this behalf.

It is advisable that the number of persons to whom such authority is delegated shall be limited; and probably it would be sufficient were the Chairman, Vice-Chairman and the Secretary vested with the authority.

[The majority of Municipal Boards have empowered the officers suggested.]

MOVEABLE AND IMMOVEABLE PROPERTY.

For the terms and conditions under which Municipalities are allowed to enjoy the usufruct of nazúl land, see under "Nazúl" in the Miscellaneous (General) Department of this Manual.

Appropriation of land by Municipalities.
Board of Revenue, N.-W. P., Book Circular No. 171-VIII, dated 11th April, 1887.
Oudh Revenue Department Circular No. 4, dated 10th March, 1887.

The following rules are to be observed in future in cases in which lands paying revenue to Government are taken up on behalf of Municipalities for Municipal purposes.

I. A Municipality will ordinarily be required to redeem the land revenue of land appropriated for it by the payment to Government of a sum of money calculated according to the method laid down in para. 2 of Book Circular No. 10, dated 15th December, 1876, page 20—VIII, Board's Extant Circulars, part I, or in paragraph 2, section 4, part 2 (page 18) of Circular No. 1-VIII of the Manual of Oudh Revenue Circular Orders, *viz*, by the payment of a sum which, invested in 4 per cent. Government securities at the market rate of the day, will produce interest equal to the revenue abated.

II. The Board, or Government in the Oudh Revenue Department, reserves to itself the power to modify the terms of this rule in any particular case to which it may prove inappropriate, but not so as to increase the sum demandable under the rule as above set out.

Draft lease of Nazul land.
G.O. No. $\frac{1965}{XI-588}$, dated 22nd December, 1886.

The annexed draft agreement, should ordinarily be adopted in all cases of leases of intra-municipal nazúl land for building purposes.

Hitherto such leases have run in the name of the Municipality; but it is matter of doubt whether Municipal Boards have legal power to grant them; and it is neither expedient nor safe for Municipalities to enter upon contracts which are in any way open to question. Municipal Boards are not the proprietors of intra-municipal nazúl lands; they are simply the assignees of the rent, in usufructuary possession, (*vide* G. O. No. 510, dated the 6th August, 1879). Boards have, in short, no legal standing as lessors. For the future, therefore, it is necessary to arrange that such leases shall run in the name of the Secretary of State, as the proprietary right in all nazúl land vests in the Government.

Municipalities that may wish to insert special clauses in the standard lease are warned of the danger of introducing clauses

without legal advice. An inserted clause may act to the injury of other parts of the lease; and all such cases should be referred to the Legal Remembrancer for opinion.

The following is the usual form for leases.

This indenture made the _____ day of _____ 18 between the Right Hon'ble the Secretary of State for India in Council and his successors in office (hereinafter called the lessors) of the one part, and A B, &c. (hereinafter called the lessees), of the other part,

Witnesseth that in consideration [of the moneys which have been / will be expended by the lessees in construction of the dwelling-houses and hereditaments hereinafter expressed to be hereby demised and in consideration] of the rent hereinafter reserved, and of the covenants by the lessees hereinafter contained, the lessor doth hereby demise unto the lessees, their executors, administrators and assigns, all that parcel of ground situate in the mohalla called _____ in the mauza / municipality of _____ as the same is delineated in the plan drawn in the margin of these presents.

The portion in brackets will be inserted only when the leases are given for the purpose of building, or the special circumstances referred to exist.

As every lease should be registered, and the Registration Act requires that a map be supplied, the ground should be delineated either on the margin or at the foot of the lease.

To have and to hold the premises hereinbefore expressed to be hereby demised unto the lessees, their executors, administrators and assigns for the term of _____ years from the _____ day of _____ yielding and paying therefore (during the said term the yearly rent of Rs ___)* by equal _____ payments on the _____ in every year the first of such _____ payments to be made on the _____ at the office of _____ or at such place or places as the lessor may from time to time notify by general or special notice as places where such rent may be received in his behalf.

*[Or, for the first years of the said term, the yearly rent of _____ for the second year of the said term the yearly rent of _____ and during the residue of the said term the yearly rent of Rs. _____]

This clause is to meet cases in which a gradually rising rent is reserved.

And the lessees do hereby for themselves, their heirs, executors, administrators and assigns, covenant with the lessor and his successors in office and assigns, that they, the lessees, their executors, &c., will, during the said term, pay the rent hereinbefore reserved on the days and in the manner aforesaid, and pay all existing and future taxes, rates or assesments that may from time to time by lawful authority be levied on the land hereby demised [or the buildings, &c., thereon erected],

[And will within the term of _____ years from the date of these presents commence, and before the expiry of _____ years from the same date complete _____ so that

the same shall be fit for habitation and use and be in accordance with the plan marked No._____deposited at_____ and approved of by_____ on the part of the lessor] _____ and will during the said term at their own expense and without being thereunto required keep all the said premises in good condition and perfect repair, and will permit all persons authorized by the lessor or persons empowered by him in this behalf at all reasonable times to enter into the said premises to view the condition thereof, and will upon notice given by the lessor or person duly empowered on his behalf within such reasonable time as may be prescribed, well and sufficiently repair and make good such defects and want of repair whereof notice shall have been given.

Provided always—and these presents are on this express condition—and if and whenever any part of the said rent shall be in arrear for_____days, whether the same shall have been legally demanded or not [or if the buildings erected on the lands hereby demised should be demolished without consent in writing from the lessor or person authorized by him] or if and whenever there shall be a breach of one of the covenants by the lessees hereinbefore contained, the lessor or any person or persons authorized by him in this behalf may re-enter upon any part of the said premises in the name of the whole and thereupon the said term of_____ years shall absolutely determine, and no claim for removal of any part of the buildings erected upon the said premises or for compensation of any kind shall be allowed or recognised

and the lessor doth hereby for himself, his successors in office and assigns, covenant with the lessees, their executors, administrators and assigns, that they paying the said rent and performing and observing all the covenants hereinbefore contained, may peaceably hold and enjoy the said premises during the said term without any interruption by the said lessor, his heirs or assigns, or any person claiming under them [and that if the lessees, &c., shall upon expiry of the term hereinbefore reserved be desirous of taking a renewed lease of the said premises for a further term of_____then and in such case the lessor or his successor in office or person duly authorized by him will, when thereunto required by the lessees, &c., forthwith execute and deliver to the lessees, &c., upon their duly executing a counterpart, a renewed lease of the said premises for the further term of_____ and with and subject to the same covenants, conditions and provisos as are herein contained].

[The portion in brackets to be used only when it is intended to give a right of renewal of lease for a further period *upon the same terms* and *rent*.]

Transfer of property by Boards.

Notification No. $\frac{1376}{IX\cdot 20}$, dated 7th November, 1884.

The following rules as to the transfer of property vested in, or placed by the Local Government under the management of Municipal Boards, have been made by the Hon'ble the Lieutenant-Governor and Chief Commissioner under clauses (*e*) and (*l*) of section 64 of the North-Western Provinces and Oudh Municipalities Act,

1883, and, in the case of the twelfth rule, in pursuance of power to make the same conferred by the Governor-General in Council under the thirty-third and thirty-fourth of Victoria, chapter fifty-nine, section two :—

1. In these rules "immoveable property" and "moveable property," respectively, bear the meanings assigned to those expressions by the General Clauses Act, 1868, as modified, in relation to the transfer of property, by the Transfer of Property Act, 1882.

2. Property in the transfer of which a Municipal Board is, for the purposes of these rules, to be held to be concerned, is either (*a*) moveable or immoveable property vested in the Board, or (*b*) immoveable property placed by the Local Government under the management of the Board.

3. In respect of immoveable property placed by the Local Government under the management of a Municipal Board, the relation of the Board to the Local Government is that of agent to principal, whether or not the rents or profits accruing from that property are credited in whole or in part to the Municipal Fund.

Transfer of property vested in Boards.

4. No immoveable property vested in a Board shall, except with the previous approval of the Local Government and in such manner and on such terms and conditions as that Government may approve, be transferred by the Board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease without a premium.

5. A lease of immoveable property vested in a Board may be made by the Board, without a premium on the conditions following :—

(*a*) that a reasonable annual rent be reserved and made payable during the whole of the term of the lease ; and

(*b*) that the lease or agreement for the lease be not made for any term without the previous sanction of the Board at a meeting, or for any term exceeding five years and not exceeding thirty years without the previous approval of the Commissioner of the Division, or for any term exceeding thirty years without the previous approval of the Local Government.

6. (1) Where compensation has been awarded under the Land Aquisition Act, 1870, in respect of immoveable property vested in a Board, and the amount of such compensation exceeds the sum of five hundred rupees, the Collector shall, before paying the money to the Board, apply to the Local Government for a direction as to whether the money is to be paid to the Board unconditionally, or on the condition that the whole or a part of it be invested.

(2) If the Local Government direct that the whole or a part of the money be invested, the Board shall invest the whole or part in such securities as are specified or referred to in section 48, sub-section (3) of the Act.

7. (1) Any moveable property vested in a board, other than such securities as are specified or referred to in section 48, sub-section (3), of the Act, or as are, at the time of the publication of these rules, standing in the name of the Board in the books of the Accountant-General, or of any railway or other company, may be transferred by the Board in any way and on any terms that the Board may, by resolution at a meeting, determine to be expedient and reasonable.

(2) Such securities as are mentioned in the preceding paragraph of this rule may not be transferred by the Board in any way whatsoever without the previous sanction of the Local Government.

8. Nothing in the foregoing rules affects the Local Authorities Loan Act, 1879, under which except as provided thereby and by the rules made thereunder, no Municipal Board may for any purpose borrow money upon or otherwise charge its funds.

Transfer of property managed by Boards as agents of the Local Government.

9. No immoveable property placed by the Local Government under the mangement of a Board shall, except with the previous sanction of the Local Government, and in such manner and on such terms and conditions as that Government may prescribe and impose, be transferred by the Board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease without a premium.

10. A lease of immoveable property placed by the Local Government under the management of a Board may be made by the Board, without a premium, on the conditions following :—

(*a*) that a reasonable annual rent be reserved and made payable during the whole of the term of the lease; and

(*b*) that the lease or agreement for the lease be not made for any term without the previous sanction of the Board at a meeting, or for any term exceeding one year and not exceeding ten years without the previous sanction of the Collector or Deputy Commissioner of the district, or for any term exceeding ten years and not exceeding thirty years without the previous sanction of the Commissioner of the Division, or for any term exceeding thirty years without the previous sanction of the Local Government.

Mode of executing transfers.

11. Every transfer of property vested in a Board shall be made by an instrument under the common seal, signed by the Chairman and a Secretary, and, where, these rules require the previous approval of the Commisioner of the Division or of the Local Government, expressed to be so signed with such approval.

12. Every transfer of property placed by the Local Government under the management of a Board shall, unless the Local Government in any case otherwise direct, be made by an instrument under the common seal of the Board, signed by the Chairman and a Secretary, and expressed to be so signed on behalf of Government, and, where these rules require such sanction, with the previous sanction, as the case may be, of the Collector or Deputy Commissioner of the district or of the Commissioner of the Division or of the Local Government.

Building Leases of Nazúl Land.

Notification No. $\frac{648}{XI\text{-}297}$, dated 22nd August, 1885.

13. In modification of the above rules it has been directed that all applications for the lease of intra-municipal nazúl land for building purposes shall be submitted for the orders of Government.

Sale and lease proceeds of intra-municipal nazul lands.

G. O. No. $\frac{829}{XI\text{-}586}$ dated the 4th May, 1888.

The Government is not pledged to leave municipalities in full enjoyment of the proceeds of leases of intra-municipal nazúl land for terms of over thirty years. It has been decided that in all future leases for terms of over thirty years, one-half of the rental shall be credited to Provincial Revenues, and the remainder to the current revenues of the municipality concerned.

In modification of G. O. No. 510, dated the 6th August, 1879, the sale proceeds of intra-municipal nazúl land shall ordinarily in future be credited, in moieties, to Provincial Revenues and the Municipal Fund concerned respectively. Whenever the Municipality's share of such sale proceeds exceeds Rs. 100, it must, in default of special orders, be invested in Government promissory notes. Such invested funds may with the previous sanction of the Government be employed in reproductive works or exceptionally in important works of public utility.

These orders do not apply to nazúl property in the Lucknow and Fyzabad municipalities, which is held under special terms.

POLICE.

Resolution No. $\frac{9}{220}$, dated 3rd March, 1884, L. S. G. Department.

THE annual amount paid by each Municipal Board, since the 1st April, 1884, for the local police establishment maintained under section 49, Act XV of 1883 has been arrived at, as a rule, by deducting the following items from the police expenditure incurred by Municipalities previous to 1884:

(1.) The cost of the Provincial police employed on general police duties within Municipalities.

(2.) Contributions towards general police supervision, maintenance of police buildings, &c.

The balance which remains represents approximately the cost of maintaining a police establishment for watch and ward, for the prevention and suppression of nuisances, and for the enforcement of the rules and orders of the Board. In some cases, exceptional terms have been conceded: but the above rules govern most cases.

In some Muncipalities, chaukidárs are entertained for watch and ward: in others, police are lent for this purpose. The general principle is that watch and ward is the basis of the Municipal debit on this account.

PUBLIC OFFICERS.

Civil Surgeons.

THE position of Civil Surgeons in regard to Municipal Boards is defined in G. O. No. $\frac{1420}{1X-137}$, dated 13th November, 1884, published in the Medical Department of this Manual.

District Engineer. Employment of—
Circular No. 36, dated 5th October, 1862.

THE following are the terms on which a Municipal Board may utilise the services of a District Engineer :—

(1) The consent of the District Board shall be first obtained :

(2) A fair sum shall be paid to the District Board for the service :

(3) If the District Engineer has to travel, on Municipal business, he shall be paid travelling allowance at the usual rates.

The sum to be paid under (2) will ordinarily be regulated as follows :—

(*a*) For drawing up a project, including the superintendence of any surveys, levelling, or any other operation connected therewith, 5 per cent. on the estimated amount, whether the project be approved or not.

(*b*) For supervising the execution of a work personally, but without any account-keeping or office-work connected therewith, 5 per cent. on the amount of the sanctioned estimate.

Health officer, and Inspector of nuisances.
Notification No. 739, dated 21st August, 1884.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under clause (*l*) of section 64 of the North-Western Provinces and Oudh Municipalities Act, 1883, for the more effectual execution of the Act in matters pertaining to the public health :—

Medical officer of health.

1. Subject to the provisions of the next rule, the Civil Surgeon or other principal medical officer of each district shall be the medical officer of health of every Municipal Board in the district, and it shall be his duty—

(*a*) to attend the meetings of the Boards as often as may be, and whenever he is directed by the District Magistrate to do o;

(b) of his own motion, or whenever directed by the District Magistrate to do so, to inspect any place and report to the Board having authority over it as to the sanitary condition of the place, and as to the measures, if any, that should, in his opinion, be taken to render the place less noxious to the public health ;

(c) to advise the Boards as to their sanitary rules ; and

(d) to bring to the notice of the Boards anything defective in their sanitary arrangements.

2. If an officer other than the Civil Surgeon or other principal medical officer of the district has civil medical charge of a Municipality, then the officer having such charge, and not the Civil Surgeon or other principal medical officer of the district, shall be the medical officer of health of the Board for the Municipality, and shall discharge the duties specified in the preceding rule.

3. A copy of every rule made, confirmed, and published under section 55 of the Act—

(a) for prohibiting or preventing any act or omission on the ground of its being prejudicial to the public health , or

(b) for controlling and regulating the use and management of any burial or burning-ground ; or

(c) for securing a proper registration of births, marriages, and deaths,

shall, within one month from the date on which the rule comes into force, be forwarded by the Secretary to the Board to the medical officer of health.

Inspector of nuisances.

4. Every Municipal Board shall appoint one or more officers to be inspector or inspectors of nuisances within the Municipality.

5. An inspector of nuisances may hold any other office maintained wholly or in part at the expense of the Board.

6. It shall be the duty of an inspector of nuisances to search out and report upon all nuisances prejudicial to the public health, and under the direction of the Board or, if the Board has delegated its powers to a committee, of that committee to take proceedings for the abatement thereof.

Inspectors of Schools.

The position of Inspectors of Schools in regard to Municipal Boards is defined in G. O. No. $\frac{1418}{IX-188}$, dated 15th November, 1884, published in the Educational Department of this Manual.

Rules for the better control of vaccination in Municipalities are contained in Resolution No. $\frac{16}{10\text{-}3}$, dated 17th March, 1884, published in the Medical Department of this Manual. **Vaccinators.**

For rules regarding the employment of Municipal vaccinators out of season see Circular No. 9A, dated 12th March, 1870, published in the Sanitation Department of this Manual.

PUBLIC WORKS.

Contributions for maintenance of intra-municipal roads.
Resolution No. 1, dated 1st January, 1883.

It being expedient to lay down the general principles on which subsidies for the maintenance of intra-municipal roads should in future be conceded to Municipalites, the following directions have been issued by the Lieutenant-Governor and Chief Commissioner.

I.—The intra-municipal roads to be subsidised should be carefully selected, on grounds to be recorded in each case. Roads carrying through traffic and roads which are railway feeders are perhaps the two main classes ; and it may be admitted that general revenues may in fairness be expected to contribute towards this expenditure.

II.—The amount of subsidy should be based on (1) the average cost of maintenance at the usual normal breadth ; and (2) the extent to which purely municipal traffic makes use of the road. Thus, (1) if a road of the kind in question is usually maintained at a breadth of 16 feet, the subsidy should be calculated on this breadth even though a Municipality may choose on its own account to maintain a breadth of 24 feet. In regard to (2), this point need only be taken into consideration where the Municipal traffic on a subsidised road is found to be exceptionally heavy.

III.—Regarding the agency to be employed in the work, the rule should be that the municipality should be credited with the money and be held responsible for the work. It would of course be open to the Municipality to agree that the District Board should do the work, and special arrangements may be made in special cases ; but ordinarily the procedure should be as above.

IV.—The debit of the subsidy should be Provincial or Local, according as the road to be subsidised has been classed (as above explained) as Provincial or Local. The provincial grants will be made by the Public Works Department from its allotment : Local grants will be met from Local Funds, and shown in each case as a contribution towards Municipal roads. This (local) subsidy will be treated as a portion of the general grant to the District Board, alienated by the Government for this special purpose, and it will appear in the Municipal accounts as a contribution (received) towards maintenance of roads. All money thus handed over will appear in the Public Works Budgets (Provincial or Local) simply as a contribution to Municipalities for maintenance of intra-municipal roads ; and no further details will be necessary, as regards this money, in these budgets. The principles laid down above, for maintenance of intra-municipal roads, should apply generally *mutatis mutandis* to intra-cantonment roads.

Loans to municipalities.

The rules under which loans may be raised by Municipal Boards are contained in notification of the Government of India, Department of Finance and Commerce, No. 2748, dated 17th August, 1883, and published under "Loans" in the Financial Department of this Manual.

Numbering of houses.
No. 581, dated 29th September, 1880.

Houses in Municipalities should be permanently numbered. The details of the scheme—*i.e.*, the form of plate, the mode in which the cost is to be met, what is to be deemed a separate house, and the like—may be left to the Board to arrange as it thinks best, subject to the general approval of the Commissioner of the Division. The plate should be uniform for each town, and different patterns should not be allowed for the same place, unless when the painting of numbers is preferred.

Sanction for Public Works.
Circular No. 48A, dated 8th May, 1878, and Circular No. 9A, dated 18th April, 1873 (N.-W. P.); extended to Oudh by Circular No. 950, dated 24th December, 1877.

1.—Works for which provision has been made in the budget, the estimated cost of which does not exceed Rs. 1,000 in the case of a head-quarters Municipality and Rs. 500 in the case of a mufassil Municipality, may be undertaken on plans and estimates sanctioned by the Municipal Board, such sanction to be formally recorded in the minutes of proceedings.

No plan or estimate is to be passed until sanction has been given to the entry of the project and the provision of the necessary funds in the Municipal budget.

2.—A Municipal Board may, if it think proper, forward to the Commissioner the plan and estimate of any work for the scrutiny and professional opinion of the officers of the Public Works Department; and shall do so, if the cost of any work exceed the sums noted in rule 1. Such projects shall be finally disposed of by Commissioners as under—

(*a.*) If the estimates do not exceed Rs. 5,000: on the advice of his Executive Engineer, who should always sign the estimates and plans in token of approval.

(*b.*) If the estimates exceed Rs. 5,000 and do not exceed Rs. 10,000: on the advice of the Superintending Engineer, who should always sign the estimates and plans in token of approval.

(*c.*) Estimates exceeding Rs. 10,000 will be referred to the Chief Engineer for his opinion.

The Commissioner is authorised to require the submission of the plan and estimates of any work sanctioned by a Board under rule 1.

3.—Works of the kind described in rule 1, if of an emergent character, may be undertaken without the previous sanction of the Commissioner, though not specially provided for in the budget; but immediate intimation thereof should be given to the Commissioner.

RULES.

Hackney-carriages. Rules under Section 3, Act XIV of 1879.

ACT XIV of 1879 (an Act for the regulation and control of hackney-carriages in certain Municipalities and cantonments) has been extended to numerous Municipalities in these provinces.

The following draft rules have been generally adopted :—

[NOTE.—Such rules come into force, after confirmation by Government, in the manner prescribed by Notification No. $\frac{482}{IX-1}$, dated 2nd April, 1883. Manual—page 78.]

The Municipal Board of having, under the authority conferred on it by section 3, *Act XIV of* 1879, *made the following rules for the regulation and control of hackney-carriages within the limits of the municipality, they are hereby published for general information :—*

These rules having been confirmed by Government and published as ordered, have the force of law from

Further, under section 5 *of the Act, the Board, with the sanction of the Local Government, extend the operation of the rules to (here specify railway station or part of the road as case may be).*

1.—No hackney-carriage of any kind [other than those of the third class] shall be let to hire, or taken to ply or offered for hire, except under a license granted in that behalf as provided in these rules.

2.—No person shall act as driver of a hackney-carriage, not being a carriage of the third class, except under a license granted in that behalf as provided in these rules.

3.—Hackney-carriages and drivers of hackney-carriages shall be licensed by an officer appointed for the purpose by the Municipal Board ; and the said officer shall keep a register in which he shall enter every hackney-carriage under its class, and give it a number by which it shall be known.

4.—The owner of any carriage, who is desirous of having it licensed as a hackney-carriage, shall apply to the licensing officer, stating the class in which he desires the carriage may be licensed ; and he shall submit the carriage, harness, and horses to be used therewith, for the inspection of the licensing officer at such time and place as the said officer shall appoint. The licensing officer shall, after such inspection, decide either to grant the license

applied for or to refuse it. When a license is granted, the licensing officer shall deliver the license duly signed to the owner of the hackney-carriage.

The person in whose name any carriage is licensed shall be deemed the owner of such carriage for the purpose of these rules.

5.—The following particulars shall be entered in the register to be kept up by the licensing officer, and shall also be specified in the license to be given to the owner, and they shall be inscribed in English and Urdu on a card,* which shall be provided by the registering officer, to be affixed to some conspicuous part of the different classes of carriages :—

* A metal plate might, if preferred, be used instead of a card.

(1) The class in which the carriage is licensed and the number assigned to it in the register.

(2) The name and residence of the owner of the carriage.

(3) The description, number, and height of the animals to be employed in drawing such carriage, or the number only if drawn by camels or bullocks.

(4) The number of persons the carriage is licensed to carry.

(5) The weight of luggage the carriage is licensed to carry.

6 —The following shall ordinarily be the classes of hackney-carriages :—

First class.—Carriages drawn by one horse of the height of 14 hands, or over, or by two horses of the height of 13 hands or over; regard being had to the condition of the horse or horses and the state of the carriage, which must be such as to entitle it to rank in the first class.

Second class.—Carriages drawn by one horse of the height of 14 hands or over, or by two horses of the height of 12 hands or over, or by one camel.

Provided that when any horse is not of the stipulated height, but is nevertheless, in the opinion of the registering officer, fit to draw the carriage of the class in which registration is applied for, registration may be made in that class.

Third class.—Ekkas, bailis, and bullock-carts or other similar vehicles drawn by any animal.

7.—Notice of transfer of ownership of any hackney-carriage shall be made in writing to the registering officer by the transferee within one week from the date of transfer. The registering officer will thereupon make the necessary alteration in the register, license, and card.

8.—Any person desiring to be licensed as a hackney-carriage driver shall apply in person to the licensing officer, who, after ascertaining that he is not incompetent to drive a hackney-carriage, may grant him a license as a driver: provided that the license may be refused whenever the licensing officer is of opinion that it would be inexpedient to grant it to the person applying.

(1) The licensing officer shall keep up a register in which he shall enter the name, father's name, age, and residence of all persons who have been licensed as drivers, and also give to each a number in the register.

(2) The licensing officer shall, at the time of granting the license, which shall contain all the particulars entered in the register, deliver to the driver, a ticket or badge containing the number and name of the driver, and the year for which his license has been granted.

(3) Licenses and tickets or badges granted under this rule shall not be transferable; and every licensed driver shall be bound to produce his license and ticket or badge when required to do so by a Magistrate or such other person as may be duly authorised by the Board in this behalf.

9.—The following annual fees shall be payable for licenses granted under these rules:—

(1) For a hackney-carriage of the 1st class, Rs.

(2) Ditto ditto of the 2nd class, Rs.

(3) Ditto ditto of the 3rd class, As.

(4) For the driver of a hackney-carriage, As.

Provided that when a license is granted after the 1st October in each year, only half these rates shall be charged.

10.—It shall be the duty of the licensing officer to satisfy himself, on the 1st day of every month that the animals, harness and other things used with licensed carriages are in a serviceable condition and fit for the public use; and also that they are properly kept. A license may at any time be suspended or revoked when this is not the case.

11.—Every hackney-carriage must carry two carriage lamps of the usual pattern, properly fixed, and with clean glasses, except carriages of the third class, which must carry one good and sufficient light.

12.—The proprietor, or in his absence some responsible person, shall always be on the premises where the hackney-carriages are kept, to supply carriages when required. Such officers as may be appointed by the Municipal Board may at any time inspect the

different carriage yards, premises and stabling, and direct that they be kept properly cleaned and in good order. In default of this the license may be suspended or revoked.

13. Licenses issued under these rules shall be in force from the 1st April of the year in which they are granted to the 31st March of the ensuing year. Licenses granted on any date subsequent to the 1st April shall continue in force to the 31st March following and no longer. Licenses will be subject to suspension or withdrawal for a breach of any of the rules contained herein, by order of a Magistrate, in any case which may come before him and under the following circumstances :—

(1) Allowing an unlicensed hackney-carriage to ply for hire.

(2) Employing or permitting an unlicensed driver to drive a hackney-carriage.

(3) Cruelly beating, ill-treating, overdriving, torturing, or procuring or permitting to be cruelly beaten, ill-treated, overdriven, or tortured, any animal drawing a hackney carriage; or carrying a greater number of passengers or a greater weight of luggage than the license permits.

(4) Harnessing or driving, or permitting to be harnessed or driven in a hackney-carriage, any animal which from sickness, age, wounds, or other causes is unfit to be harnessed or driven.

(5) Omitting to keep a legibly inscribed card affixed to a conspicuous part of a hackney-carriage as required by these rules.

(6) Being the licensed driver of a hackney-carriage, and not carrying, while on duty, the prescribed ticket or badge in good and legible condition, or refusing to produce the same when required to do so by a passenger or other person duly authorised by the Board in this behalf.

(7) Being the owner or driver of a hackney-carriage, and being drunk during employment, or making use of insulting or abusive language or gestures, or wilfully obstructing or hindering the driver of any other carriage in taking up or setting down any person, or wrongfully preventing or endeavouring to prevent the driver of another hackney-carriage from being hired, or deserting from the hiring, when hired by time before discharge by the hirer.

(8) Demanding more than the fare prescribed by these rules, or refusing to let a hackney-carriage out to hire, or to admit and convey in a hackney-carriage the number of persons and amount

of luggage for which it is licensed, except on reasonable and sufficient grounds.

(9) Being the owner of a hackney-carriage and omitting to produce the driver employed thereon when ordered by the Magistrate or the licensing officer to do so.

14.—On a hackney-carriage being licensed, the owner shall cause the number of the license and class thereof to be distinctly painted in English and Urdu on the outside of a first and second class carriage, and in Urdu only on a third class carriage.

15.—The Municipal Board may determine the places where hackney-carriages shall be allowed to wait for hire, and prohibit them from so doing at any other place.

16.—The following rates of fare shall be charged by the proprietors and drivers of hackney-carriages, and must be paid by any person hiring them :—

By distance.

First class	...	...	...	...
Second class	...	...	...	...
Third class	...	...	...	...

By time.

For a day of nine hours	...	...	...
For half a day of five hours	...	...	...
Quarter day of three hours	...	...	...
For two hours	...	...	...
For one hour or part of an hour		...	...

When a carriage is hired, it will be assumed that the hiring is by distance, unless the contrary is stated. But if detention takes place for any period exceeding 15 minutes, the hiring shall be deemed to be by time.

The minimum speed, when hackney-carriages are hired by time, shall be :—

First class, six miles per hour.

Second class, five per hour.

17.—Fares for distances beyond municipal limits must be settled by private agreement, as also for carriages of a distinctly superior class kept at hotels and livery stables, for which a special license must be taken out on such terms as the Municipal Board may impose. Such carriages may be exempted from all or any of the provisions of these rules at the discretion of the Board.

18.—A driver of a hackney-carriage is entitled to claim his discharge from any passenger after having been employed by such passenger for a whole day of nine hours, or at any time in case of his being sick or his horse being lame or sick, provided that in either case he supplies another hackney-carriage to the passenger if required to do so, and another can be found. A driver or owner may refuse to let his carriage under the same circumstances, or when asked to ply beyond municipal limits, and shall be bound to do so when asked to carry a greater number of passengers or a greater weight of luggage than he is licensed to carry, or any person suffering from a contagious or infectious disease, or a dead body.

19.—The number of persons and the weight of articles to be carried in a hackney-carriage shall be as under :—

Description of carriage.	*Load.*	
	Passengers.	Luggage.
First class	Not exceeding five passengers.	Not exceeding six maunds.
Second class	Ditto ditto.	Ditto ditto.

20.—The owner of a hackney-carriage shall be bound to exhibit, in a conspicuous part of the inside of each carriage, a schedule (in English and Urdu) of the rates of fare chargeable under these rules for carriages of its class. He shall also be responsible that such list is kept in a good and legible condition. Any person wilfully or wantonly destroying or defacing the same shall be held to have committed a breach of these rules.

21.—It shall be incumbent on every driver or owner of a hackney-carriage, in which property shall be left, to take the same, unless sooner claimed by the owner, to the nearest police-station within twenty-four hours. The police officer, with whom any such property shall be deposited, shall forward the same to the District Superintendent of Police or such officer as he may appoint, who shall forthwith enter in a book, to be kept for that purpose, the description of such property, and the name, number, and the address of driver bringing it. The property may be returned to any person claiming the same on satisfactory proof that he is the owner thereof after payment of all expenses incurred, and a reasonable reward to the driver, to be fixed by the District Superintendent of Police: provided always that, after the expiry of one week, the property may be treated as unclaimed property, under the procedure laid down in Act V of 1861, sections 25 to 27.

22.—The orders of the licensing officer appointed under these rules may be appealed to the Municipal Board, whose decision shall be final.

Meetings and proceedings. Rules under Section 34 (1), Act XV of 1883.

G. O. No. $\frac{516}{IX20.}$, dated 30th July, 1884.

The following is a draft of rules under section 34, sub-section (1), of the North-Western Provinces and Oudh Municipalities Act, 1883, drawn up for any use the Municipal Boards may see fit to make of it. The draft is in no way prescribed by Government, but it will inform Boards what rules have generally been deemed desirable by Municipalities in the North-Western Provinces and Oudh.

Time and place of meetings.

1. An ordinary meeting shall be held on the _____ _____ in each month.

2. All meetings, both ordinary and special, shall be held at _____.

Manner of convening ordinary and special meetings, respectively, and of giving notice thereof.

3. (1) Three days at least before an ordinary meeting, a notice to attend the meeting, signed by the Secretary or, in his absence, by the Chairman or a Vice-Chairman, shall be circulated to each Member of the Board.

(2) The notice to attend an ordinary meeting shall state generally the nature of the business proposed to be transacted thereat.

4. (1) Three days at least before a special meeting, a notice to attend the meeting, signed by the Secretary or, in his absence, by the Chairman or a Vice-Chairman, shall be served on each Member of the Board.

(2) The notice to attend a special meeting shall specify the business proposed to be transacted thereat.

5. Every notice to attend any meeting shall state the place, the day, and the hour of meeting.

6. So far as circumstances admit, the Secretary shall, as soon as may be before a meeting, circulate to the Members such correspondence, relating to any business to be transacted at the meeting, as the Chairman may consider it desirable that they should have an opportunity of perusing before they meet.

Quorum necessary for the transaction of business at ordinary meetings.

7. Subject to the direction contained in the proviso to section 29 of the Act, no business shall be transacted at an ordinary

meeting unless at least one-third of the whole number of Members of the Board be present thereat.

Conduct of proceedings at meetings and adjournment of meetings.

8. Every meeting shall be open to the public, unless at any meeting the Chairman order otherwise.

9. No Member may be represented at a meeting by proxy.

10. (1) The Chairman of the meeting shall regulate the course of all business to be brought forward, and preserve order.

(2) Any Member may submit a point of order to the Chairman, but there shall be no discussion on any such point unless the Chairman think fit to ask the Members present for their opinion thereon.

11. Every motion or amendment shall be presented, or taken down, in writing.

12. The Chairman may require that any motion or amendment proposed shall be seconded before it is discussed.

13. In proposing or discussing any question, each Member shall speak from his place and address the Chairman.

14. No Member, except the proposer in reply, shall, without the permission of the Chairman, speak twice on any motion or amendment.

15. All questions from one Member to another, relating to the business of the meeting, shall be put through the Chairman.

16. At an ordinary meeting the course of business shall, unless the Chairman regulate it otherwise, be as follows:—

(*a*) The resolutions passed at the last meeting shall be read.

(*b*) (If the ordinary meeting be the first held in the month) the accounts of the past month shall be presented for the purpose of being passed.

(*c*) Communications from the Local Government and officers of that Government shall be read.

(*d*) Reports of committees and Members shall be taken into consideration and orders passed.

(*e*) Proposals of which notice has been given in the notice to attend the meeting shall be discussed.

(*f*)

(*g*)

(*h*)

17. (1) No business which is required by the Act or by the rules made thereunder to be transacted at a special meeting shall be so transacted unless it has been specified in the notice served under rule 4 of these rules.

(2) Any business which may be transacted at an ordinary meeting may, if the nature of such business has been generally stated in the notice so served, be transacted at a special meeting.

18. The consideration of any proposal of which specific mention has not been made in the notice to attend the meeting shall, on the request of any two Members present, be postponed till the next meeting.

19. (1) Unless a poll is demanded by any Member present at a meeting, a declaration made at the meeting by the Chairman that a resolution has been passed shall be sufficient warrant for the making of an entry to that effect in the book kept under section 33 of the Act.

(2) If a poll is demanded by any Member present, it shall be taken by show of hands; and the result of such poll shall be deemed to be the resolution of the Board at the meeting.

20. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time, but no business shall be transacted at an adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

Division of duties among the Members of the Board.

21. There shall be three general committees of the Board, to be called, respectively, the Committee of Finance, the Committee of Public Works, and the Committee of Public Health.

22. The Members of each general committee shall be in number.

23. One of the Members for each ward shall be a member of each general committee.

24. Any Member of the Board may be a member of one or more general committees.

25. The members of the general committees shall be appointed by the Board at a meeting to be held in the month of April in each year.

26. The term of office of a member of a general committee shall be—

(*a*) such period as may elapse between the meeting at which he was appointed a member of the committee and the meeting held in the month of April of the following year for the purpose of appointing members of the general committees for the year then next ensuing; or,

(*b*) if his term of office as a Member of the Board will expire before the latter meeting, the residue of his term of office as a Member of the Board; or,

(c) if the committee be dissolved before the latter meeting, such period as may elapse between the meeting at which he was appointed a member of the committee and the date of the meeting whereat the committee is dissolved.

27. (1) When the place of a member of a committee becomes vacant by his resignation or by his ceasing to be a Member of the Coard, it shall be filled by the Board as soon as may be after the occurrence of the vacancy.

(2) The Member appointed to fill the vacancy shall retain office as a member of the committee so long only as the vacating Member would have retained office if no vacancy had occurred.

28. (1) If the Chairman of the Board be a member of a general committee, he shall be Chairman of the meetings of that committee.

(2) If the Chairman of the Board be not a member of a general committee, that committee may elect a Chairman of its meetings.

(3) If, when any meeting is held, the office of Chairman is vacant, or the Chairman is absent, the members present shall elect one of their number to be Chairman of the meeting.

29. Subject to any directions it may receive from the Board, a general committee may meet and adjourn as it thinks proper.

30. The quorum of a general committee shall be members.

31. (1) Every question at a meeting shall be determined by a majority of votes of the members present and voting on that question.

(2) In case of an equal division of votes, the Chairman shall have a second or casting vote.

32. Minutes of the proceedings of every meeting shall be drawn up and fairly entered in a book kept for that purpose, and shall be signed by the Chairman of the same or the next ensuing meeting.

33. The duties of the Committee of Finance shall be—

(a)

(b)

(c)

(d) *et cetera*

34. The duties of the Committee of Public Works shall be—

(*a*)

(*b*)

(*c*)

(*d*) *et cetera*

35. The duties of the Committee of Public Health shall be—

(*a*)

(*b*)

(*c*)

(*d*) *et cetera*

36. The rules regulating the proceedings of general committies shall, so far as they can be made applicable, regulate the proceedings of special committees.

Persons by whom receipts may be granted on behalf of the Board for money paid.

37. Receipts may be granted on behalf of the Board for money eceived by or on behalf of the Board.

Nuisances.
Rules under section 22, Act XV of 1873, and section 55 (1) (*a*), Act XV of 1883.

THE following rules, which have been adopted by all existing Municipalities, have been confirmed by the Government under section 23, Act XV of 1873, or under section 55, sub-section (3), Act XV, 1883. In certain cases additional rules and explanations have been sanctioned and are in force in the Municipalities to which they apply. In the case of a new Municipality being constituted, these general rules should be adopted at a special meeting and confirmation solicited.

The following acts and omissions within the limits of a Municipality shall be considered to be public nuisances (Act XV of 1873).

The Municipal Board of———having found the following acts and omissions to be such as will cause or tend to cause common injury, danger, and annoyance to the public, have made the rules hereinafter set out for their prevention. Any breach of the rules will render the offender liable to———(Act XV of 1883).

CHAPTER I.—OFFENCES AFFECTING THE PUBLIC HEALTH.

1. Allowing any latrine, cesspool or other receptacle for filth, house, or premises to remain in a filthy condition after due warn-

ing ; or neglecting to repair, construct or alter, in the manner prescribed by the Board, any latrine, urinal, drain, cesspool, or other receptacle for filth, or waterspout, when required to do so by a written order.

2. Constructing any external drain, cesspool, or other receptacle for filth, latrine or urinal near any street or public place, without the permission of the Board.

3. Letting out, throwing or allowing to flow on any road, street or bye-way, foul water, filth, urine or refuse of any other description, without permission of the Board or in disregard of their orders.

4. Removing nightsoil or other noxious or offensive matter along any road or thoroughfare, except under such conditions and in such manner as may from time to time be prescribed by public notice by the Board.

5. The collection or depositing of manure, filth, sweepings or rubbish in any open place, drain, river, pond or tank not specially set apart for that purpose, or in disregard of any conditions which may be prescribed by the Board.

6. Neglect on the part of any owner or occupant of any premises to comply with an order of the Board for white-washing or disinfecting his house or other premises ; or for cleansing, repairing, filling up or covering any well, tank, reservoir, marshy land or excavation ; or for the removal of any rank vegetation or other matter within such premises when the sanitary officer has declared such a step is absolutely necessary for the preservation of health or prevention of disease.

7. Establishing or maintaining any collection of animals, manufactory, workshop, trade or busines, prohibited by the Board as prejudicial to the public health, safety or convenience ; or making or burning bricks or lime in any place the use of which for such purpose has been prohibited by the Board, except under such conditions as may be prescribed.

8. Feeding or suffering to feed any animal which may be used for food or dairy purposes on impure and deleterious refuse, offal or filth of any kind.

9. Growing or allowing to grow any crops or vegetation of any kind wherever such are prohibited by the Board, or except under such conditons as may be prescribed.

10. Allowing animals to bathe or washing clothes in any public tank or place prohibited to be so used by the Board, or otherwise defiling the water of any tank or other place set apart by the Board for purposes of ablution.

11. Drawing water for drinking purposes from wells or tanks the use of which for such purposes has been prohibited by the Board.

12. Keeping a public privy or urinal without permission of the Board or after such permission has been withdrawn, or neglecting to carry out the conditions under which permission has been granted.

13. Omission on the part of any sweeper, who by custom or hereditary right receives fees from the residents of a muhalla for cleaning the private privies and premises thereof, to remove any nuisance within his power to remove.

14. Killing any cattle or cleansing any carcase, or disposing of or leaving any dead animal in any place not sanctioned by the Board or without the permission thereof.

15. Burial, cremation or other disposal of dead bodies in any place not sanctioned by the Board or in violation of any rules which may from time time be prescribed by the Board in this behalf.

CHAPTER II.—OFFENCES AFFECTING THE PUBLIC SAFETY.

1. THE construction or maintenance in any bazár (street) or market-place of any thatch or shed dangerously liable to catch fire, and the stacking or storing of grass or inflammable material in any place prohibited by the Board.

2. Omission on the part of the guardian or keeper of any idiot or insane person to prevent such idiot or insane person from wandering about any street, way, or public place.

3. Driving a vehicle of any kind after dark without such proper lights as may be determined on by the Board, except when there may be sufficient moonlight to render such lights unnecessary.

4. Refusal on the part of musicians to cease playing when desired to do so on the approach of a horseman or of any conveyance drawn by horses.

5. Discharging firearms or letting off fireworks, or flying kites or fire balloons, or engaging in any game in such a manner as to cause, or be likely to cause, inconvenience or danger to the public or passers-by.

Explanation—Written permission to indulge in these amusements on special occasions can be obtained from the Board or a Magistrate or the District Superintendent of Police.

6. Neglect on the part of an elephant or camel-driver to take his elephant or camel aside to a safe distance on the approach of a horse or horses, whether ridden or driven.

7. Taking any animal or vehicle along any public road or place on any day or hour contrary to the order of the Board.

8. Training or breaking in any animal at any time or in any place not sanctioned by the Board.

9. Sale of poisons except under such restrictions as may be imposed by the Board.

CHAPTER III.—OFFENCES AFFECTING THE PUBLIC ORDER OR CONVENIENCE.

1. THE establishment or maintenance of a public market, bazár, ganj or slaughter-house in any place without the sanction of the Board, or except under such conditions as the Board may from time to time prescribe.

2. Blasting, quarrying kankar, excavating earth, cutting timber or carrying on building operations, on public or private grounds, in such a manner as to cause danger or inconvenience to any person, or injury to trees, roads or property, or in violation of any conditions that may be prescribed.

3. Altering, obstructing or encroaching upon any public road, thoroughfare or drain.

4. Beginning to build, make, alter or add to any private building or structure of any kind abutting on a street or public thoroughfare, without having obtained the previous sanction of the Board in writing, or except under such conditions as the Board may prescribe.

5. Stacking or storing stones, earth, wood or building materials in any open place in or adjacent to a street or public thoroughfare, without permission from the Board or except under such conditions as the Board may prescribe.

6. Exposing for sale or otherwise, or allowing to be exposed for sale or otherwise, any article in any place, street or thoroughfare, contrary to the orders of the Board, or except under such conditions as the Board may prescribe.

7. Picketing animals or collecting carts, or making an encampment of any kind, on any public ground in disregard of the Board's prohibition, or establishing any public halting-place for vehicles without the sanction of the Board.

8. Cutting or injuring trees or fences, or plucking fruits or flowers on any public road or place, or grubbing up or cutting grass in any place which is not private property, without the sanction of the Board.

9. Neglect on the part of the owner or tenant of any land or premises to keep in repair the boundaries, enclosure walls or hedges of his estate or premises, or to erect or put up such when required by the Board.

10. Cruelty to animals by overloading or otherwise ill-treating them.

11. Begging or soliciting alms, or exhibiting any sore or bodily infirmity in any public place in such a manner as to cause, or to be likely to cause, annoyance to any person.

12. Neglect on the part of the owner or occupant of any premises to comply with an order of the Board to cut or trim branches of trees or jungle on their premises if within ten yards of the road or any public thoroughfare, or refusal to allow the same to be done by the duly appointed officers of the Board after notice has been served.

13. Sounding drums or other musical instruments so as to cause annoyance to the public, in disregard of the prohibition of the Board.

14. Sticking bills, advertisements or notices of any kind, in public places or on any public building, contrary to the order of the Board.

15. Neglect on the part of the keeper of any house or place of public entertainment or resort to prevent drunkenness, gambling or disorderly behaviour in such house or place.

16. Carrying iron-bound lathis or dangerous weapons of any kind, without a license from the Board when such practice has been prohibited.

17. The frequenting by prostitutes, eunuchs or bad characters of any kind of any public place, road or thoroughfare, or any doorway, house, roof, or open place, abutting on any such public place, road or thoroughfare, so as to cause annoyance to the occupants of house or property in the vicinity or to passers-by.

18. Carrying corpses along routes prohibited by the Board or in disregard of any conditions that may be prescribed.

19. Failure on the part of the owner or occupier of any house, premises, or site, after due notice has been given to him, to affix to the said house, premises, or site under such conditions as may be prescribed, a permanent number-plate of a pattern approved by the Board, and to maintain the same in good and legible order.

20. Failure on the part of any occupier of a house, premises, or site within the civil station, after due written notice has been given to him, to affix to the principal entrance to the said house,

premises, or site, a name-plate of a pattern approved by the Board, and to maintain the same in good and legible order.

CHAPTER IV.—OFFENCES AFFECTING THE PUBLIC DECENCY.

1. PERFORMING the offices of nature in any public road or open space or abandoned site, or any open place not specially set apart for that purpose by the Board, or failure on the part of the parent or guardian of any child under 10 years of age to prevent such child from performing the offices of nature in any place not set apart for such purpose.

2. Bathing or washing in any public street, or by the side of any public tank, reservoir or well, being a place where such bathing or washing has been prohibited by the Board, or the intruding upon or overlooking by men of any bath or ghát so set apart exclusively for the use of women.

Publication of rules made under section 34 (1), Act XV of 1883.
Rules under section 34 (2). Notification No. 738, dated 21st August, 1884.
Extended to bye-laws made by a committee under section 20, Act XV of 1873, by Notification No. $\frac{6}{XI-28A}$, dated 4th January, 1888.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under section 34 of the North-Western Provinces and Oudh Municipalities Act, 1883, regarding the publication of rules made by Municipal Boards under that section :—

1. Every rule made by a Municipal Board under section 34, sub-section (1), shall immediately after the making thereof, be fixed up, and for thirty days be kept fixed up, on the building in which the meetings of the Board are ordinarily held.

2. A book containing every such rule for the time being in force shall be kept by the Secretary of the Board, and shall be open to the inspection of any person without payment at any time during the ordinary hours of business.

3. A copy of any such rule shall, on the application of any person, be granted by the Secretary on payment of the sum that, under the rules for the time being in force, would be payable in the office of the District Magistrate for a copy of equal length in the same character.

Publication of rules made under section 55, Act XV of 1883.
Rule under section 55 (3). Notification No. $\frac{482}{IX-1}$, dated 2nd April, 1883.

The following rule made by the Local Government under the provisions of section 55, sub-section (3), Act XV of 1883, is published for general information :—

Unless in any case the Local Government otherwise direct, a rule made under section 55 of the North-Western Provinces and Oudh Municipalities Act of 1883, shall not come into force until the expiration of thirty days after a copy thereof has been affixed to the building in which the meetings of the Municipal Board are ordinarily held.

Rules made under section 22, Act XV of 1873, shall be published in the same manner as is directed in the case of rules made under section 55, Act XV of 1883, by Notification No. $\frac{482}{IX-1}$, dated 2nd April, 1883, and shall be further published in the local official Gazette.

Notification No. XI—18A, dated 4th January, 1888.

In forwarding rules for confirmation by Government, it must be invariably noted that they were passed by a duly constituted special meeting and that the procedure prescribed by section 68 (1), Act XV of 1883 (if applicable) was followed. Commissioners are responsible that no rule which is at variance with the Municipal Acts or invalid, because not framed in accordance with their requirements, be forwarded except at the repeated request of a committee or Board.

Submission of rules for confirmation.
Circular No. 31 dated 10th June, 1868.

The following rules are to be read as applying to all rules that have been or hereafter may be made by the Hon'ble the Lieutenant-Governor and Chief Commissioner under the North-Western Provinces and Oudh Municipalities Act, 1883 :—

Time and notices.
Notification No. 740, dated 21st August, 1884.

Time.

1. (1) Where by any rule any limited time from or after any date or event is appointed or allowed for the doing of any act or the taking of any proceeding, then in the computation of that limited time the same shall be taken as exclusive of the day of that date or of the happening of that event, and as commencing at the beginning of the next following day; and the act or proceeding shall be done or taken at the latest on the last day of the limited time as so computed, unless the last day is a close holiday, in which case any act or proceeding shall be considered as done or taken in due time if it is done or taken on the next office-day afterwards.

(2) Where by any rule any act or proceeding is required or allowed to be done or taken on a certain day, then if that day happens to be a close holiday, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next office-day afterwards.

(3) Where by any rule any act or proceeding is required or allowed to be done or taken within any specified time, close holidays shall not be reckoned in the computation of such time.

(4) "Close holiday" means a day observed as a close holiday in the office of the Collector of the district, and "office-day" means a day on which that office is open.

Notices.

2. (1) Any notice or other document required by any rule to be served on any person may be served by delivering the same to,

or at the residence of, that person, or by sending it by post in a cover addressed to him.

(2) If such notice or other document be served by post, it shall be deemed to have been served at the time when the cover containing the same would be delivered in the ordinary course of post, and in proving such service it shall be sufficient to prove that the notice or other document was properly addressed and put into the post.

(3) Any notice, copy or other document required by any rule to be fixed upon any building or in any locality shall, as the case may be, be fixed up in some conspicuous place on or near an outer door of the building or in some conspicuous place in the locality.

TAXATION.

Municipal taxation—Consideration of objections to—

THE attention of Municipal Boards is invited to the fact that objections submitted under section 42, sub-section 3, Act XV of 1883, must be considered at a special meeting of the Board as a whole, and that the consideration of them by a finance or other sub-committee constituted by rules under section 34, sub-section (1), would not of itself be a sufficient compliance with the terms of the Act.

Exemption of certain persons from—
Government of India, Home Dept., No. 162, dated 18th November, 1881.

The following orders have been published by the Government of India on the subject of exemption :—

In exercise of the powers conferred by section 3 of Act XI of 1881 (the Municipal Taxation Act, 1881), the Governor-General in Council is pleased to prohibit the levy by any Municipal Board upon the persons described below, of taxes of the following kinds :—

Persons exempted.

All persons exclusively in military employ, or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War, and compelled by the exigencies of military duty to reside within the limits of a Municipality.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.

(2) Municipal taxes on professions, trades, callings, offices, or appointments.

(3) Municipal taxes on horses, mules, or ponies kept for military duty.

(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

General principles of taxation.
Circular No. 25A, dated 20th April, 1865.

Taxation may be either direct or indirect, as may be considered most suitable to the circumstances of each Municipality.

With the previous sanction of the Governor-General in Council, a tax according to circumstances and property has been sanctioned in some Municipalities.

The only sanctioned form of indirect taxation is an octroi on articles brought within municipal limits for consumption or use therein.

In deciding on the form of taxation to be introduced into any Municipality the following directions have been given :—

The powers of taxation conferred should be exercised in such a way as to consult the wishes and feelings of the inhabitants. In proposals for the introduction of an octroi tax, however, it must be shown that the locality is suitable for it, and that an undue proportion of the income will not be swallowed up in establishment required to guard the approaches, or otherwise. It must equally be made clear that no let or check will be experienced by the through trade of the country in consequence of the imposition of an octroi. Income should be expended as a general rule for the benefit of the classes from whom it is levied. Commissioners are held responsible for seeing that this principle is strictly enforced, and for bringing to timely notice any deviations from it.

The following order has been published by the Government of India on the subject of the taxation of Government property :—

Liability of Government property to—
Government of India, Home Department, No.—$\frac{7}{55}$ dated the 17th June, 1885.

The Governor-General in Council does not propose to issue any general order under clause (*b*) of section 3 of the Act regarding the exemption of Government property from Municipal taxation; but His Excellency in Council will be prepared to take action under that clause, if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary Municipal law.

Attention is invited to paragraph 2 of Home Department Circular letter No. 5—165-173 of the 18th November, 1881 (quoted in the margin), regarding the exemption of Government property from Municipal taxation. As it appears possible that the wording of the paragraph in question may convey a misapprehension of the intentions of the Government of India regarding the application of the provisions of clause (*b*), section 3 of Act XI of 1881, the Governor-General in Council considers it desirable to explain that that clause was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is from its nature such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax; as *e.g.*, when the assessment is on the letting-value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (*b*), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the

Government property assessed, as *e.g.*, where it consists of ordinary dwelling-houses, the assessment should either be accepted or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not be had to the special provisions of the Act of 1881.

Stores imported by East Indian Railway. Exemption of octroi on—— H. D. No. 166, dated 23rd December, 1882.

All stores imported into Allahabad or any other Municipality by the East Indian Railway Company, for the purposes of the undertaking, fall under the head of "goods imported with a view to fulfil a Government contract, or otherwise intended for the use of Government, which will in the ordinary course of things become the property of Government" within the meaning of rule 7, Manual, Part XI, page 84.

Proposals for taxation.

If any new form of taxation is proposed, a full explanation should be given of the reasons which have led to its adoption.

In forwarding to Government proposals for the imposition of any tax, it should be invariably noted that the provisions of section, 15, Act XV of 1873, or of section 42, Act XV of 1883, (as the case may be) have been complied with in the following respects :—

(1) that the proposal was passed at a special meeting ;

(2) that the prescribed notice was duly published ;

(3) that no objections were made, or if made, that they have been disposed of, the manner of disposal being stated.

Similarly, in submitting for sanction of Government resolutions with regard to the abolition or reduction of any tax, it must be mentioned that they were passed at a special meeting.

Octroi. Directions regarding levy of— Circular No. 28A, dated 4th December, 1868 (General). Circular No. 49A, dated 23rd January, 1871.

The following are the general directions on the subject of octroi :—

1.—Subject to the limitations contained in rule 2, no town duty or cess under any name shall be levied by any Municipal body on any commodity not included in the following list, *viz.*,—

(1) Articles of food or drink for men or animals.

(2) Animals for slaughter.

(3) Articles used for fuel, for lighting, or for washing.

(4) Articles used in the construction of buildings.

(5) Drugs, gums, spices. and perfumes.

(6) Tobacco.

(7) Piece-goods and other textile fabrics and manufactured articles of clothing and dress.

(8) Metals and articles of metal.

2. No such duty shall be levied on any of the following articles, *viz.* :—

(1) Articles liable to customs duty and imported into India by sea, other than articles included in class 7 or 8, rule I.

(2) Salt.

(3) Opium.

(4) Fermented or spirituous liquor manufactured in India and drugs liable to excise or abkari duty.

3. No such duty shall be levied excepting on things brought into a town for actual use or consumption therein. No such duty shall be levied on goods which, being brought into a town, shall be again exported, even though such goods shall have changed owners in the town. On the exportation of dutiable goods, the exporter shall be entitled to a refund of the amount of duty proved to have been paid on the import of those goods ; a minimum sum below which no refund shall be so claimable being fixed with the approval of the Local Government.

4. Every Municipality by which such duties are levied will provide in such a manner as the Local Government may think fit, proper accommodation for the storing in warehouses or otherwise of articles in transit liable to duty, but not intended for use or consumption within the limits of the Municipality. Reasonable fees may be charged on articles stored in places provided under this rule for the accommodation of traders.

5. No duties shall be levied on sales or other trade transactions of the kind known under the name of *chungi*, &c., nor any imposts on trade other than duties authorised under these rules.

G. O. No. 601, dated 3rd July, 1882.

6. The precious metals imported in the form of bullion, gold and silver not worked up, should be exempted from payment of octroi duty, as bullion was not intended to be included under metals.

G. G. O. No. 2-98 (Revenue), dated 22nd December, 1875.

7. Goods the property of which is vested in Government at the time they pass the barrier shall pass free if accompanied by an invoice with the endorsement of the proper Government officer certifying that they are the the property of Government. Goods the property of which is not vested in Government at the time they pass the barrier, but which, being imported with a view to the fulfilment of a Government contract or otherwise intended for the use of Government, will in the ordinary course of things become the property of Government after importation, shall on passing the barrier be declared as intended for the use of Government, *e g.*, in fulfilment of a certain (specified) contract. The duty on them will then be paid and subsequently, if they actually

do become the property of Government, the duty shall be refunded on a certificate to that effect signed by the departmental officer concerned.

Octroi. Draft rules for collection of—
Circular No. 4A, dated 13th March, 1871.

Octroi must be levied only on goods brought into a town for actual use or consumption therein. Through trade must not be taxed, whether the goods have changed hands or condition while in the Municipality or not. In order to secure this object arrangements must be made to—

(1) Pass goods actually in transit through the town free of duty.

(2) Provide a bonded warehouse in which goods may be stored for a short period, pending eventual sale or export.

(3) Give refunds on all goods exported.

In order to carry out the first two of these directions the following rules were issued as a samplar:—

1. Posts for the collection of the octroi duties sanctioned by Government shall be placed at such points within Municipal limits as the Board shall from time to time determine.

2. The Board shall provide a bonded warehouse for the purpose hereafter described. (In towns where such warehouse is not likely to be much used, a sarái with sheds may suffice for the purpose.)

3. On the importation of articles liable to duty, the officer in charge of the octroi post shall call upon the importer to declare whether the articles are intended—

(1) For consumption or use within the Municipality.

(2) Or for immediate exportation.

(3) Or for temporary detention within Municipals and limit eventual exportation.

4. A. In the first case mentioned in rule 3, the duty chargeable on the articles shall be paid at once to the officer in charge of the octroi post, who shall deliver to the payer a receipt specifying the nature and quantity of the goods and the amount paid. A counterfoil giving the same particulars shall be retained by the collecting officer.

In this case no dutiable articles shall be allowed to pass the octroi post until the duty is paid, or until the importer shall satisfy the officer in charge of the head Municipal office that he i prepared to pay the duty chargeable.

B. In the second case, the officer in charge of the octroi post shall deliver to the importer a pass specifying the nature and quantity of the articles, the duty leviable, and the time, not less than 24 or exceeding 48 hours, allowed for exportation.

If the articles be not exported within the period allowed, the owner or person in charge shall be bound to give notice to the officer in charge of the head municipal office and pay the duty chargeable on the goods; and the person paying the duty shall receive a receipt for the same as provided in clause A of this rule.

C. In the third case, the articles shall be conveyed by the importer or person in charge to the Municipal bonded warehouse, under care of an officer appointed for that purpose by the Board.

The clerk of the bonded warehouse shall deliver to the importer or person in charge of the bonded articles a receipt showing the nature and quantity of the articles and the fees payable for warehouse accommodation. A counterfoil shall be retained by the warehouse clerk.

Fees for warehouse accommodation shall not exceed ———

5. It shall be the duty of the officer in charge of each octroi post to transmit to the officer in charge of the head Municipal office at the close of each day a memorandum showing—

(1) The nature and quantity of articles imported under rule 4, clause A.

(2) The nature and quantity of articles imported under rule 3, clause B.

(3) Similarly the clerk of the bonded warehouse shall transmit a memorandum showing the nature and quantity of ariticles bonded under rule 4, clause C.

6.—(1) When the owner or importer of articles bonded under clause C, rule 4, desires to export the same, he shall apply to the officer in charge of the head Municipal office, and shall produce the receipt given under clause C. The officer shall compare the receipt with the memorandum furnished in accordance with clause 3, rule 5, and, if satisfied of the correctness of the application, shall grant an order upon the warehouse clerk directing the release of the articles on payment of the prescribed fees for accommodation.

(2) If articles released from bond under this rule be not exported within 48 hours from the time of release, the owner or importer shall be bound to give notice to the officer in charge of the Municipal office and pay the duty chargeable on the goods. A receipt shall be given for the duty paid, as provided in clause A, rule 3.

7. Articles the duty chargeable on which does not exceed one pie shall be exempt from duty.

8. Money collected at the octroi posts or bonded warehouse shall be remitted at the close of each day to the head Municipal office, excepting such reasonable balance as the Board may think necessary for the transaction of business.

9. Evasion of payment of duty shall be punished with fine, which may extend to fifty rupees.

10. Complaints connected with the levy of octroi duties must be addressed to the Secretary of the Board, who will lay them before the Members.

Octroi. Liability to—of articles purchased for use in jail factories.
Circular No. 19A, dated 31st August, 1876.

Octroi is not to be levied at the time of import on articles imported for manufacturing purposes in any jail which is situated within Municipal limits. The manufactures actually sold by such a jail to the public are however taxable. At the close of each month the Superintendent of the jail should forward to the Municipal Board a statement showing the amount of dutiable raw material used in the articles sold to the public during the month, and should send the amount of octroi leviable thereon. Such manufactures as are used in a jail itself or supplied to other departments of Government are exempted from taxation.

Octroi. Quantities of articles to be recorded in cases of ad valorem rates of—
Circular No. 11A, dated 10th July, 1872.

In the case of municipalities which levy *ad valorem* rates on the articles marginally noted, record of the quantities of these commodities which have paid duty should be kept up and the results be given in the yearly expenditure report.

Grain of kinds.
Sugar of kinds.
Oil.
Oilseeds.
Ghi.
Tobacco.
Metals.

Octroi. Rates of—
Circular No. 64, dated 12th November, 1881.
Resolution No. 354A, dated 11th August, 1877.

The duties in the different Municipalities shall be made as uniform as the local circumstances of each will permit, more especially in the case of adjacent Municipalities, whether in the same or different districts or divisions; and Commissioners when proposing new rates of taxation should bear in mind the importance of making the rates in the different Municipalities uniform

Resolution No. 354A, dated 11th August, 1887.

with those in the neighbouring Municipalities. The following schedule gives the maximum rates which may ordinarily be imposed :—

Class.	Articles.	Ordinary rates of taxation where there is not much through trade. Per maund. Rs. a. p.	Per cent. ad valorem. Rs. a. p.
I.—Articles of food and drink for men and animals.	Grain, 1st class ...	0 0 6	3 2 0
	Do., 2nd class	0 0 3	1 9 0
	Sugar, refined	0 6 0	3 2 0
	Do., unrefined	0 2 0	1 9 0
	Ghi	0 8 0	3 2 0
	Milk	0 1 0	3 2 0
	Bhusa and chari ...	0 0 1	1 9 0
	Binaula	0 0 4	1 9 0
	Vegetables	...	1 9 0
	Foreign fruits	...	4 11 0
	Country fruits	...	1 9 0
II.—Animals for slaughter.	Large cattle ... (per head.)	0 4 0	2 0 0
	Small do. ... (ditto.)	0 2 0	1 9 0
III.—Articles used for fuel, lighting, or washing.	Oil	0 4 0	1 9 0
	Oilseeds	0 2 0	1 9 0
	Fuel and charcoal ...	0 1 3	1 9 0
IV.—Articles used in the construction of buildings.	All materials not vegetable	...	3 2 0
	All vegetable materials except timber and bamboo ...	...	1 9 0
	Timber and bamboo ...	...	3 2 0
	Large bricks ... (Per 1,000.)	0 2 0	...
	Small ditto ... (ditto.)	0 0 4	...
V.—Drugs, gums, and spices.	Drugs, gums and spices ...	...	Between Rs. 3 and 4 p. cent.
VI.—Tobacco. ...	Chewing tobacco ...	0 8 0	3 2 0
	Smoking ditto ...	0 2 0	3 2 0
VII.—Cloth. ...	Cloth	...	1 8 0
VIII.—Metals. ...	Metals	...	1 8 0

Circular No. 64, dated 12th November, 1881.

The general principle to be borne in mind in proposing rates for sanction is that necessaries of life shall not be taxed at more than Re. 1-9-0 per cent., articles consumed by the well-to-do classes at more than Rs. 3-2-0 per cent., and articles of luxury at more than Rs. 4-11-0 per cent.

In the above schedule both maundage and *ad valorem* rates of duty have been shown; but except in the case of drugs, gums, and spices and cloth, maundage rates are to be preferred.

Octroi. Condemnation of the principle of low rates and no refunds.
Government of India, Home Department, No. 88, dated 16th July, 1886.

The principle of low rates and no refunds has been distinctly negatived. It is held with reference to the provisions of section 41, sub-section (1) clause (*e*) of Act XV of 1883, that octroi can only be levied on articles brought within municipal limits for consumption or use therein; and that accordingly if a person

can prove that any particular article does not fall within this description—that is, that it is not brought within municipal limits for consumption or use therein—he is entitled to require that the tax shall not be levied, or if levied, shall be refunded. On this interpretation of the law a system of low uniform rates and no refunds is illegal. It is essential that arrangements should be made in all cases whereby octroi should not be levied on articles other than those intended for consumption or use within Municipal limits; or, if levied on such articles, should be refunded in the event of a refund being demanded. As a matter of general policy the adoption of a system under which low rates are levied without refunds is to be deprecated.

Octroi. Refunds of— Circular No. 13 A, dated 1st February, 1878.

Each Municipality must provide facilities for granting refunds on all articles exported, and on this subject the following directions have been given.

(1) The minimum duty, below which no refund shall ordinarily be given, is fixed usually at four annas.

(2) No proof must be required that a certain duty has been paid on the article imported. The fact that the goods are in a town and are dutiable must be accepted as sufficient proof that a refund is due.

(3) The checking of the demand for a refund should extend only to the verification of the quantity or value of the export.

(4) A responsible officer in the town, readily accessible to traders, should have at his command at certain fixed times—funds sufficient to meet demands for refund, and be authorized to grant them, so that no delay may be occasioned by reference to higher authority.

(5) The terms on which and manner in which refund may be obtained shall be printed in a notice which shall be extensively circulated in the bazár.

(6) It will rest with the Boards to see that goods in transit through the towns for which they are appointed are not interfered with, and that the free pass given to the carriers of such goods is not abused.

(7) If arrangements for bonding acceptable to traders can be made in any town, and thus the necessity obviated of paying duty on goods that will not be consumed locally, but be kept for eventual export, they will readily meet with the approval of the Government. This is a matter in which it is important that the wishes and convenience of the persons interested should be consulted as far as is consistent with the duty the Board have to discharge in reference to the collection of the revenues required for Municipal administration. All persons concerned in Municipal administration should do everything in their power to facilitate and protect from vexatious interference the trade on which the prosperity of the country generally depends.

Octroi. Scale of weights for calculation of—
No. 711, dated 16th October, 1879.

The following suggestions have been made with a view to facilitate the levy of duty :—

In nearly all Municipalities actual unloading and weighing for the purpose of octroi assessment is only resorted to in exceptional cases. The duty is ordinarily calculated on the weight declared by the importer, supported, it may be, by invoice or other document, or on an assumed weight, which varies in different towns according to the size of vehicle or other circumstances; and no actual weighment is made unless the importer desire it, or there is reason to suspect fraud. Both cases are rare. It is further evident that a uniform scale of assumed weight could not be prepared which would be suitable generally.

Where the duty is levied on the maundage of the imports, each Board, in consultation with the Commissioner of the Division, should decide whether it is advisable for the convenience of traders and guidance of the octroi officials to have a scale of weight or not. Commissioners should satisfy themselves that the practice of each Municipality is such as to cause the least possible inconvenience to importers.

Octroi. Standard of consumption of articles liable to—
Paras. 20 to 38 of North-Western Provinces Administration Report for 1871-72.

In order to determine whether goods in transit are being taxed, the following standards have been adopted as representing the normal consumption of each class of articles per head of population.

Articles.	Government standard of consumption.	Classes.	Incidence of octroi.
Grain ...	7 maunds ...	Class I ...	about 7 annas.
Refined sugar ...	From 5 to 6 seers ...		
Unrefined sugar ...	15 seers ...		
Ghi ...	From 3 to 4 seers ...		
Oil and oilseeds ...	About 4½ seers of oil ...	III ...	„ 8 pies.
Drugs, gums, and spices,	From Re. 1 to Re. 1-4 0...	„ V ...	„ 8 „
Tobacco ...	4 seers ...	„ VI ...	„ 4 „
Cloth ...	From Rs. 4 to Rs. 6 ...	„ VII ...	„ 2 annas.
Metals ...	„ Re. 1-8-0 to Rs. 2 ...	„ VIII ...	„ 6 pies.

These standards are normal only and represent the respective quantities of the different classes of articles which, according to the best information procurable, are generally consumed by the inhabitants of towns. There are, however, special circumstances which render the consumption in certain towns higher or lower than that indicated in the above scale. When facts can be adduced to prove that the normal consumption per head of any article is in any Municipality higher than the standard, the Government will be prepared to concede to that Municipality a special standard of normal consumption : but such a course can be adopted only when clear proof is given that the provincial standard is inadequate.

Liability of grain imported for a regiment to octroi.

G. O. No. $\frac{856}{XI-35A}$, dated the 7th May, 1888.

It was decided that grain imported into a municipality by a regiment, for consumption by its horses, should be regarded as public property, and exempt as such from octroi taxation.

It was added that it must rest with the local authorities to arrange (by a certificate from the Commanding Officer or otherwise) that only grain imported for a regiment for *bonâ fide* public purposes is exempted from payment of octroi duty.

SUPPLEMENTARY ORDERS.

Servants. Dismissal of municipal—

G. O. No. $\frac{6559}{X.-800}$, **dated the 18th September, 1888.**

Under instructions from the Government of India, the attention of Municipal Boards was invited to the Government orders marginally noted, on the subject of the dismissal of Government servants. The principles laid down in these orders that before dismissal an employé should be given a hearing and his reply reduced to writing and formal orders recorded, should be observed in justice to their servants by Municipal Boards.

Circular No. 45, dated 13th August, 1881.
Ditto „ 2276, dated 19th August, 1879.
Page 45, Part V. of the Manual of Government Orders.

SUPPLEMENTARY ORDERS.

Budgets.
G. O. No. $\frac{153}{XI-26A}$, dated the 25th January, 1889.

An examination of the municipal budget statements submitted annually to Government has shown that while in some cases the estimated closing balance of a municipality considerably exceeds the amount which, it is understood, is generally kept in view—*viz.*, one month's pay of normal establishment—in others it falls considerably short of this sum. It would not probably be practicable, in the differing circumstances of municipalities, to lay down a rigid rule on the subject; but the Lieutenant-Governor and Chief Commissioner is of opinion that the closing balance should ordinarily be sufficient to cover one month's pay of normal establishment. This should be regarded as the normal rule; and where there is any marked divergence, the matter should invariably be explained.

Expenditure Reports.
G. O. No. $\frac{303}{XI-48A}$, dated 26th February, 1889.

The Government of India having asked to be furnished with certain further information in connection with municipal administration in these Provinces, the following forms, marked H to M, were prescribed, and it was directed that the information therein required should in future be furnished, along with the annual expenditure reports, in addition to the returns prescribed by Notifications Nos. $\frac{484}{XI-140}$ and $\frac{1715}{XI-703}$, dated the 22nd July, 1885, and 21st October, 1887, respectively.

It was further directed that in the expenditure report for 1888-89 of every municipality, the date on which the municipality was established should be reported; and that in the returns prescribed by Circular No. $\frac{820}{XI-461}$, dated the 7th May, 1886, it should in future be stated, when a poll was not held in every ward of a municipality, in how many wards a poll was held, and what the number of registered electors in those wards was. This information should, it was said, be noted in the remarks column of Statement A.

It was observed that information regarding the number of meetings held by Municipal Boards during the year, and the average attendance at each, was not always given, and it was directed that in future this information should invariably be furnished.

It was further directed that in the vaccination return submitted with each report the number of vaccinators employed should be stated in the column for remarks.

It was added that the great majority of dispensaries situated within municipal limits were under District Boards; but should there be any dispensary in any municipality which was maintained entirely from municipal funds, the fact should be noted in the expenditure report.

Form H.

Statement showing the Grants made to the Municipality of during the year 18 *, from Local or Provincial Funds.*

Name of Municipality.	Amount of grant.	Purpose for which the grant was given.

Form I.

Statement showing the sources of water-supply in the Municipality of

Name of Municipality.	Sources of water-supply.

Form J.

Statement showing the mode of conservancy in the Municipality of

Name of Municipality.	Mode of conservancy.	Strength of scavengering establishment in men, cattle and plant.	Cost.	Remarks.

Form K.

Statement showing the number of schools, the average attendance at each, and the Municipal contribution paid during the year.

Number.	Name of Municipality.	Number of schools.	Average daily attendance.	Annual municipal aid.	Remarks.

FORM L.

Statement of special loans to the Municipality of during the year 18

Municipality receiving loan.	Amount of loan sanctioned.	Rate per cent.	Date of order authorizing loan.	Balance at close of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest realized and credited to Revenue.	Amount of interest unpaid.

FORM M.

Statement of loan raised by the Municipality outside Government account during the year 18

Municipality receiving loan.	Date of order authorizing loan.	Amount of loan sanctioned.	Rate of interest.	Balance of last year.	Amount of loan raised during the year.	Total	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Balance of sinking fund on 31st March, 1888.

SUPPLEMENTARY ORDERS.

Elections. Report of municipal—.

G. O. No. $\frac{776}{XI-48A}$, dated 12th April, 1889.

IN line 5 of paragraph 2 of G. O. No. $\frac{303}{XI-48A}$, dated 26th February, 1889, *for* "elections are" *read* "a poll is"; and in line 6 of the same paragraph *for* "elections were" *read* "a poll was".

Octroi. Unauthorized levy of—on articles not approved by Government.

G. O. No. $\frac{1435}{XI-231A}$, dated 27th June, 1889.

SEVERAL instances having come to notice of the entry by Municipal Boards in their octroi schedules of articles not included in the list approved by Government, it was pointed out that this is contrary to law; and Municipal Boards were duly cautioned. In cases where octroi is levied on articles other than those mentioned in the schedule originally approved by Government, it was stated that sanction should at once be applied for, the grounds being in each case clearly stated.

Wild birds and game. Rules for the protection of—.

Notification No. $\frac{1416}{XI-24A}$, dated 20th June, 1889.

THE following rules were made under section 3, Act XX of 1887, for the protection, within all municipalties in the North-Western Provinces and Oudh—except (for the present) Almora, Naini Tal and Mussooree—of the birds specified in the schedule subjoined hereto; and under section 4 of the same Act it was declared that these rules shall be deemed to be, and shall be applied to the animals other than birds mentioned in the schedule referred to above :—

1. The words "wild bird" shall, for all the purposes of these rules, be deemed to mean the birds mentioned in the schedule attached to these rules.

2. The breeding season shall be from 1st April to 30th September of each year.

3. Any person who, during the breeding season of any wild fowl, shall buy or sell, or knowingly have under his control or in his possession, one or more of such wild birds recently killed, wounded or taken, or shall import the plumage of such wild birds, shall be liable, in the case of a first offence, to a fine which may extend to Rs. 5, and in the case of a subsequent offence to a fine not exceeding Rs. 10 for every wild bird found in his possession or control, or for each separate plumage of a wild bird imported.

4. The possession of any wild bird for the purposes of amusement or for domestic eating shall not be deemed to be an offence; but the burden of proving the taking or purchase of the wild bird prior to the commencement of the breeding season shall be upon the person in whose possession or under whose control the bird is found.

SCHEDULE OF WILD BIRDS TO BE PROTECTED.

Birds of bright plumage. — *Close season.*

English name.	*Hindustani name.*	
Crane	Sáras	1st April to 30th September of each year.
Dove	Phákhta, Pindoki	
Jay	Nilkant	
Starlings of all kinds ...	Maina	
	Pawái	
Golden Oriol	Pilak	
Woodpecker	Katkat Badhai, or Katpurwa ...	
———	Munia, Lál	
Flycatcher	Harewa	
Heron, Egret, and Paddy bird ...	Bagla	
Kingfisher	Kanderla Hariáli	

Game birds and other birds killed for food. — *Close season.*

Cotton teal		1st April to 30th September of each year.
Spotted-bill duck		
Whistling teal		
Black-backed goose		
Plover		
Sand grouse		
Green pigeon		
Ortolan		
Partridge, grey and black		
Peafowl		
Indian bustard		
Florican		
Jungle fowl		

Animals other than birds.

Deer, and Indian Antelope of all kinds.

BENGAL SECRETARIAT LIBRARY.

Elections. Conduct of—at polling stations.
G.O. No. $\frac{1760}{XI-391-68}$, dated the 9th August, 1889.

AT all future elections, measures must be adopted to ensure that individuals, who attend at the polling stations to vote, are not allowed to remain with the returning officers under pretext of watching the proceedings, or to address themselves to electors. If accommodation is required for spectators, it should be provided in some place separated from the returning officers; and care should be taken that spectators, whether electors or otherwise, in no way mix themselves up with the proceedings of the returning officers.

Octroi. Levy of—on Stores purchased for Jails.
G. O. No. $\frac{1947}{XI-148A}$, dated 24th August, 1889.

THE Government of India has decided that no refund of octroi should be given on purchases made in Municipal markets for consumption in Jails situated within municipal limits.

SUPPLEMENTARY ORDERS.

Certified measures of length—Secretaries of Municipal Boards to have charge of—when supplied under the provisions of the Measures of Length Act (II of 1889). G. O. No. $\frac{620}{VI-34B}$, dated 21st March 1890, Judicial (Criminal) Department.

All Secretaries of Municipal Boards in the North-Western Provinces and Oudh who have been supplied with certified measures under the Measures of Length Act (II of 1889) shall have charge of the said measures for the purposes of the Act.

Native Chiefs. Liability of—to pay Municipal rates and taxes. Government of India's No. 420I, dated 4th February 1890.

The Government of India has ruled that when native Chiefs resort to a station either in the hills or the plains for their own pleasure or convenience, there shall be no exemption made in their favor from liability to pay municipal rates and taxes.

But when native Chiefs travel through British territory, or visit stations for reasons of ceremony or business, or are invited by the Viceroy or Governor of the Presidency, the practice hitherto in force of granting exemption, or when necessary, paying the dues incurred on behalf of a Chief, will be continued.

SUPPLEMENTARY ORDERS.

CORRIGENDA.

(1) On margin of page 53, Department XI of this manual :—

For resolution No. $\frac{9}{220}$, *read* No. $\frac{299}{220}$.

(2) In para. 1 of the orders on page 52, regarding the sale and lease of Nazúl lands within Municipal limits *for* "over thirty years," *read* "thirty years or over".

G. O. No. $\frac{1825}{XI\text{-}5A}$, dated 22nd August 1889.

Expenditure reports.

To rule 3 of the rules for the submission of Municipal Expenditure reports published at page 18, Department XI of this Manual, add——

G. O. No. $\frac{1208}{XI\text{-}99A}$, dated 7th May 1890.

"The 1st June must be regarded as the latest date, under ordinary circumstances, for the submission by Commissioners to Government, of Municipal Expenditure Reports."

After rule 6 of the above rules, add——

"7. The following statement shall accompany the report, showing the constitution of the Municipal Board on the last day of the year under report" :—

G. O. No. $\frac{346}{XI\text{-}99A}$, dated 1st March 1890.

Statement showing the constitution of the Municipal Board.

Nationality.	Number of elected members.	Number of appointed members.
(1) Hindus		
(1) Muhammadans ...		
(3) Others		

SUPPLEMENTARY ORDERS.

Expenditure Reports.
G. O. No. $\frac{346}{XI.-99A.}$, dated 1st March 1890.

A STATEMENT in the following form should accompany the expenditure report of each municipality, showing the constitution of the Board on the last day of the year :—

Nationality.	Number of elected members.	Number of appointed members.
1. Hindus		
2. Muhammadans ...		
3. Others		

Expenditure Reports.
G. O. No. $\frac{1715}{XI-397A.}$, dated 8th July 1890.

THE sanitary report of each municipality must be submitted in duplicate with the expenditure report when the latter is forwarded to Government by Commissioners.

Municipal Boundaries.
G. O. No. $\frac{1662}{XI-389A.}$, dated 2nd July 1890.

WHEN any changes are made in the boundaries of municipalities the Sanitary Commissioner must be at once informed (1) of the facts, and (2) of the dates from which the revised boundaries are to be taken into account for statistical purposes.

Rules. Publication of—under the Hackney Carriage Act.
G. O. No. $\frac{118}{XI-318A.}$, dated the 16th January 1890.

IT has been directed that the publication required by sections 3 and 4 of Act XIV of 1879 (Hackney Carriage Act) shall be deemed to have been duly effected by a Municipality or Cantonment when a copy of the rules made in pursuance of either section has been for thirty days posted on the notice-board at the building in which the meetings of the Municipal Board or Cantonment Committee are usually held.

Octroi.
G. O. No. $\frac{1742}{XI-416A.}$, dated 12th July 1890.

ALL maundage rates are to be levied according to the Government maund of 40 seers containing 80 tolas each.

Water Analysis.
G. O. No. $\frac{1654}{XI-403A.}$, dated 1st July 1890.

THE following scale of fees has been prescribed by Government for analyses conducted on behalf of Municipal Boards by the Chemical Examiner to this Government :—

Municipalities.	*Fee.* Rs.
Class I	20
„ II	16
„ III	12
„ IV	8
„ V	4

This scale does not apply to special arrangements made by Municipal Boards for analyses by officers other than the Chemical Examiner.

SUPPLEMENTARY ORDERS.

Octroi to be levied according to the Government Manual.

G. O. No. $\frac{1712}{XI.-416A}$, dated 12th July 1890.

It was directed that, in future, in order to enable Government correctly to compare the consumption of dutiable articles liable to octroi with the prescribed standards, measures should be taken to ensure that maundage rates are invariably levied according to the Government maund.

SUPPLEMENTARY ORDERS.

Municipal Boards. Appointed members of—
Circular No. $\frac{446}{XI-87A.}$, dated 16th March 1891.

In the absence of a rule under section 64, sub-section 1(*a*), Act XV of 1883, the Government is advised that all appointed members of Municipal Boards must be gazetted by name, and not in virtue of office. Commissioners should see that this is borne in mind in sending up cases of this kind.

Octroi. Maximum rates—
G. O. No. $\frac{287}{XI.-521A.}$, dated the 16th February 1891.

The maximum rates at which octroi may ordinarily be levied in municipalities in these Provinces are given at page 88, Department XI, of this Manual, and at page 128 of the Municipal Manual; and in future when changes are proposed in duties already levied, or when new duties are suggested, these rates should invariably be referred to as a basis of comparison.

When maundage rates are proposed in lieu of *ad valorem* rates, corresponding figures should be given by weight and value respectively.

No. XII.

MISCELLANEOUS (GENERAL) DEPT.

NO. XII.—MISCELLANEOUS (GENERAL) DEPARTMENT.

BOOKS, NEWSPAPERS, &c.

Books. Purchase of— Government of India, Department of Finance and Commerce, No. 2980, dated the 25th August, 1884.

THE following Resolution has been published by the Government of India on this subject :—

1. The rules for regulating the purchase of books and newspapers or other periodical publications at the public expense are now contained in various orders and circulars, some of which are of old date and apt to be overlooked. It has therefore been considered desirable to consolidate them, and the rules in the succeeding paragraphs should in future guide all such purchases.

2. These rules apply to books or newspapers purchased at the cost of the imperial and provincial revenues and of incorporated local funds, but not to those purchased on account of excluded local funds.

3. Books and newspapers or other periodical publications, whether published in or out of India, shall not be purchased or subscribed for at the public expense by any public officer without the previous sanction of the Local Government, or, in the case of officers under the Government of India, of the department to which the officer is subordinate.

4. Books for regimental schools, regimental and prison libraries, and military offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be brought under the orders of the Government of India in the Military Department for the Bengal Army, and of the Governments of Madras and Bombay for the armies in those presidencies.

5. Books for the Educational Department should be obtained under the present rules and usage of the several local Governments concerned.

6. The officers of the Account Department are enjoined to require proof of such sanction before admitting charges of this character.

7. Government does not undertake to supply books and newspapers indiscriminately, and supplies must be confined to what is found actually necessary for the public service independently of the desire of officers for improvement on subjects connected with their duties. Purchases of hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

8. [Cancelled.]

9. Directories and works of a cognate character can only be allowed under special circumstances where there may be evident inconvenience to the public service if they are not at hand for reference.

10. Official publications issued in India, such as the Postal Guide, the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, &c., are to be supplied only under instructions from the Local Governments or departments of the Government of India. No payment should be required for books of this class.

11. Official publications* (other than Parliamentary papers) published in England should be procured by the departments of the Government of India and by the local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them by indents forwarded to the address of the Assistant Under-Secretary of State for India, the revenues (imperial, provincial, or local) to which the cost is chargeable, and, if imperial, the head of account or grant to which it is debitable, being specified in the requisition.

*The following are not to be considered official publications:—
Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply).
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

12. Parliamentary papers required for departments and officers elsewhere than in the presidencies of Madras and Bombay will be supplied as prescribed by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated 13th January, 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

13. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

14. All books and periodicals procured for any office should be registered or filed and must not be permanently removed from the office for which they were intended.

15. Payments for books, newspapers, and periodicals procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the local Accountant-General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of bills.

Books. Purchase of—
Government of India, Department of Finance and Commerce, No. 207, dated 15th April, 1886.

IN supersession of the ruling laid down in paragraph 8 of Resolution No. 2980, dated the 25th August, 1884 (above printed) the Governor-General in Council has restored to Local Governments and Administrations the power which they formerly possessed of sanctioning the purchase at the public expense of commentaries or annotations on Acts of the Legislature, when they consider such purchase desirable in the interest of good administration.

The Government of India requests, however, that Local Governments and Administrations will carefully consider in each case whether such works should be purchased at the cost of the State, or whether they are not such as an officer should provide at his own expense in order to maintain his efficiency.

General Officers. Supply of books to—
Circular No. 35, dated 21st June, 1881.

ALL heads of departments are informed that applications made by General Officers Commanding Divisions and Districts to be supplied with official publications relating to their respective commands and the countries in their vicinity should be met as far as possible; and the Superintendents of the Government or other libraries in the province, over which Government control may be exercised, are requested to be so good as to issue books on loan for Government purposes to any General Officer Commanding a Division or District on the receipt of an application.

Acts of the Legislative Council. Supply of—to public officers.
Circular No. 52A, dated 11th May, 1878.

ON the first appearance in the *Gazette* of any Act, whether in English or in vernacular, heads of departments will at once intimate to the Superintendent of the Government Press, North-Western Provinces and Oudh, the number of copies they may require for themselves and their subordinates. Should it be necessary, owing to neglect of these instructions, to reset type in any case, the department in question will be liable to have the cost of the second edition charged against its press allotment for the year.

Translations of Acts, Supply of—to District Officers.
G. O. No. 1263, dated 5th April, 1883.

THE following instructions are issued concerning the supply of vernacular translations of Acts of the Legislative Council to district officers in these provinces :—

It is considered advisable that there should be in every district at least one copy, in vernacular, of each Act in force in these provinces, whether of general or of local application (besides the copies that are contained in the *Gazette*), and the Superintendent of the Government Press will be directed to arrange for this in future. These copies should be bound up in yearly volumes and kept in the library for the use of the district staff.

If, for any special reason, extra vernacular copies are required, the Commissioner of the Division should, as soon as the Act appears in the *Gazette*, communicate with the Superintendent of

the Government Press, stating the number of copies which are required for the use of officers in his division. This is the procedure in force as regards heads of departments, and it applies equally to Commissioners indenting for district offices.

Government patronage to literary or other works not published in India.
Notification No. 1659A, dated the 17th July, 1878.

GOVERNMENT officers in India, who may desire to solicit Government patronage for literary or other works not published in India, shall apply, through the Government of India, to the Secretary of State.

Rules regarding the regulation of and publishing of periodicals and books at Printing Presses.
Circular No. 20A, dated 18th April, 1867.

Circular No. 38A, dated 3rd August, 1877.

THE copies of the books referred to in section 9, Act XXV of 1867, will be delivered by the printer to the Magistrate of the district in which the press issuing the work is situated, along with the bill of their cost, which will be paid by the Magistrate.

ALL persons keeping a press for the printing of books or papers are required to deliver annually to the Magistrate of the district on or before the 10th January a list, in the form prescribed by section 18 of the Act, of all publications which have issued from their press during the previous year.

Exemption of certain publications from the operations of the Act.
G. G. O. No. 5604, dated 21st December, 1871, Home Department.

THE following publications are exempt from the provisions of Act XXV of 1867 :—

1. Acts of the Legislative Councils, without notes or commentaries.
2. Price-lists and tradesmen's circulars.
3. Catalogues of books and other articles, auctioneers' notices and advertisements.
4. Play-bills, comprising advertisements of theatrical and musical entertainments.
5. Decisions of courts of law, without notes or commentaries.
6. Petitions and appeals addressed to constituted authorities under the provisions of law.
7. Testimonials of private individuals or public officers.
8. Annual reports of schools, banks, societies, and firms.
9. Almanacs and calendars.
10. Labels affixed to articles of commerce.

THE Lieutenant-Governor and Chief Commissioner has decided that, for the future, monographs and works of scientific or public interest which are published by or under the patronage of Government, but which do not come under the head of reports and are

not of an exclusively official character, shall in all cases be registered under Act XXV of 1867.

When such works are printed under the direction or authority of any department, the head of the department should at once forward three copies to the Curator of Government Books, who will take the necessary steps for registration under the Act.

Books. Registration of—published by Government.
G. O. No. $\frac{1655}{XII-246-2}$, dated 27th November, 1885.

In modification of previous orders, district officers are requested to purchase in future only three copies (instead of four as heretofore) of books registered under Act XXV of 1867, and forward them to the Curator of Government Books at Allahabad.

Books. Purchase of—registered.
Circular No. $\frac{1659}{XII-246-6}$, dated 27th November, 1885.

The following are the rules for the management of official libraries :—

Libraries. Rules regarding official—
No 47b, dated 16th February, 1882.

I.—All official publications will be issued under orders from Government, from the Government Press, and officers receiving such books as well as books they may purchase with the sanction of Government [*vide* para 3 of the Resolution printed on page 1] will record them at once in the catalogue, and will make their head-clerks or other person appointed for the purpose responsible for their safe custody.

II.—The books should be classified and arranged in the library in the manner indicated in circular letter, dated 27th May, 1881, from the Superintendent, Government Press. The catalogue number borne by the book will be written on the label.

This catalogue should be revised at the commencement of each calendar year, and all missing books accounted for without delay to the Superintendent of the Government Press.

The catalogue will be kept in the following form :—

Class.	Sub-head, if any.	Serial No.	Title.	No. of Vols.	Date of receipt.	*No. of copies received.*		Remarks.
						English.	Vernacular.	

III.—A written receipt must invariably be taken from an officer receiving a book from the library, to be returned to him when the book is returned.

IV.—A list of all books received during the year will be annually submitted to the Superintendent of the Government Press, as soon after the first January, as possible, and if found to be correct, it will be kept for record in the Press office.

V.—In future only one copy of the majority of official books and reports will be sent to each district, and that copy will be kept in the Magistrate's office; other offices will merely be supplied with their own departmental reports, and such books of reference and gazettes as they may frequently require to consult.

VI.—The Collector's head-clerk, or the person appointed to the charge of the Collector's library, will circulate to all offices at the district head-quarters at the end of each week a list of books and reports received by him during the week, so that any officer desirous of perusing them may have an opportunity of doing so.

VII.—The head-clerk or the responsible official in all offices will, when submitting their annual lists, certify to the condition of the books in the library.

A similar certificate should be submitted to the Government Press in the event of the transfer of the official in charge to another office during the year, such certificate being signed as correct by the relieving official.

VIII.—The seal of the Court or office should be stamped on several pages of all books the property of Government.

IX.—Every book received for deposit in a library will be labelled in the following form :—

GOVERNMENT PROPERTY.				
	Library.	Class Sub-head Serial No. Received The 188 .		District of

These labels in two or three different sizes (in English and vernacular) will be supplied on indent by the Government Press.

CAMP-EQUIPAGE AND CARRIAGE.

Indents for camp equipage. Rules regarding— No. 1061, dated 2nd August, 1879, and No. 1198, dated 29th August, 1878 (Financial).

APPLICATIONS for the purchase of new tents must be made in every case to Government. These applications will be forwarded through the usual channel, and must be accompanied by a statement showing the necessity for new tents under the scales in operation and a certificate of unfitness in regard to old tents attested by two Government officers.

Tents. Applications for new— Circular No. 44, dated 19th October, 1882, as amended by Circular No. $\frac{1228}{XII-670}$, dated 23rd September, 1884

AT the close of the camping season, officers should have the entire stock of tents under their charge carefully overhauled and should submit between the 1st May and 30th of June, requisitions for any new tents that may be needed, and to which they may be entitled under the scale now in force. After that date no applications will be entertained, save on special grounds, which must be fully explained in each case.

Tents Authorized scale of— Circular No. 2395, dated 22nd June, 1882

G. O. No. 1955A, dated 20th October, 1875 (N.-W. P.), and No. 2372, dated 27th August, 1879 (Oudh), as amended by Resolution No. $\frac{975}{XII-86A}$, dated 14th August, 1888.

THE scale of tents sanctioned by Government is the maximum permissible. Unless tents are absolutely needed, they should not be indented for simply because they are not in excess of the limit.

The following is the sanctioned scale of camp-equipage :—

North-Western Provinces and Oudh.

Officers.	Double-poled tents.	Single-poled tents.	Hill tents.	Swiss cottage tents.	Shamianas.	Sleeping pals.	Common pals.	Remarks.
Members of the Board of Revenue each,	2	...	—	...	1	...	4	
Judicial Commissioner, Oudh ...	2	...	...	...	1	...	4	
Commissioners of Divisions, each ...	*2	or 2	...	...	1	...	4	* If single-poled tents be taken, one hill tent for office use in addition to be allowed.
Collector and Magistrate (or Deputy Commissioner).	...	2	...	...	1	...	4	
Joint or Assistant Magistrate (or Assistant Commissioner) each.	...	...	1	...	...	1	3	
District Superintendent of Police ...	...	...	1	...	...	1	2	
Deputy Collector (or Extra Assistant Commissioner), each.	...	...	1	...	...	1	2	
Sarishtadár (or equivalent officer accompanying the camp of each Magistrate or Deputy Collector), each.	...	...	...	...	...	..	1	
Director of Publice Instruction ...	...	2	...	...	...	...	4	
Inspector-General of Police ...	...	2	...	...	...	...	4	
Inspector-General of Prisons ...	...	2	...	...	...	...	4	
Sanitary Commissioner ...	...	2	...	...	...	...	4	
Inspector-General of Registration ...	...	2	..	...	...	...	4	
Deputy Inspector-General of Police ...	...	2	...	...	...	..	2	
Personal Assistant to Inspector-General of Police.	...	2	...	...	...	...	2	
Inspector of Schools ...	...	1	1	...	...	...	2	One ráoti each.
Assistant Inspector ditto ...	...	...	2	...	...	...	2	
Deputy Assistant Inspectors ditto ...	...	...	...	...	...	...	...	
For Districts in the Kumaun Division,	...	...	4	3	..		8	† The scale for the Kumaun Division is special.
Superintendents of Vaccination ...	...	...	2	2	..	.	2	

Maximum size.

Double-poled tents	...	...	...	24 × 16 feet.
Single-poled tents	...	...	...	16 feet square.
Hill tents	...	...	...	14 ditto.
Shamianas	...	...	...	18 ditto.

In districts where there are ordinarily two convenanted officers subordinate to the district officer, an extra tent will, if available, be allowed to the senior ; but indents for new tents should not be prepared on this basis, it being understood that the concession can only be made if the extra tent is already in the district.

Tents. Ordinary duration of—

Tents, if properly cared for, should last ordinarily for ten years. When tents of under 10 years' use are condemned, the reasons must be fully and specially stated.

District stock of tents.

The stock of tents required for each district depends on the number of officers ordinarily in camp at the same time. The statement appended gives for each district the number of officers (including the Collector of the district and the District Superintendent of Police) who are ordinarily out in camp at the same time, and on its basis the supply of tents to districts will in future be regulated. The scale is based upon the number of officers ordinarily composing the regular staff of each district, after deducting the officers whose duties prevent them from leaving the head-quarter's station. As a general rule, with the exception of the Treasury Officer, and subject to the standing orders which prescribe the presence at head-quarters in certain districts of a Covenanted officer, all officers on the district staff are expected to spend not less than four months in camp every year.

In applying for tents, District Officers should refer to these orders which will be regarded as governing future indents for tents, save in exceptional cases.

Statement showing the average strength of the District Staff in each district, including the District Superintendent of Police, and the number of officers who would ordinarily be in camp (omitting unpassed Assistants).

District Staff in each district. Statement showing the——in connection with the supply of tents.

Districts.	Average number of officers.	Average number for camp*.	Remarks.	Districts.	Average number of officers.	Average number for camp*.	Remarks.
Dehra Dún ...	4	2		Jaunpur ...	6	4	
Saháranpur ...	6	4		Azamgarh ...	6	4	
Muzaffarnagar...	5	4		Mirzapur ...	6	5	
Meerut ...	7	5		Benares ...	6	4	
Bulandshahr ...	5	4		Gházipur ...	6	4	
Aligarh ...	6	4		Gorakhpur ...	7	6	
Muttra ...	5	4		Basti ...	5	4	
Agra ...	7	5		Ballia ...	4	4	
Farukhabad ...	6	4		Lucknow ...	†5	3	† Including City Magistrate.
Mainpuri ...	5	4		Unao ...	6	4	
Etáwah ...	5	4		Bara Banki ..	6	4	
Etah ...	6	4		Sitapur ...	5	4	
Bijnor ...	5	4		Hardoi ...	6	4	
Moradabad ...	6	4		Kheri ...	5	4	
Budaun ...	6	4		Fyzabad ...	6	4	
Bareilly ...	6	4		Bahraich ...	5	4	
Sháhjahánpur...	6	4		Gonda ...	6	4	
Pilibhít ...	4	3		Rae Bareli ...	5	4	
Cawnpore ...	7	5		Sultánpur ...	6	4	
Fatehpur ...	5	4		Partábgarh ...	5	4	
Bánda ...	6	5		Jhánsi ...	6	4	
Hamírpur ...	5	4		Jalaun ...	6	4	
Allahabad ...	7	5		Lalitpur ...	4	3	

* *Note.*—In districts in which an Assistant Superintendent of Police is permanently stationed, and where separate provision of camp equipage for his use is considered necessary, the Magistrate of the District may submit a special indent for the same, adopting the scale prescribed for District Superintendents of Police.

As settlement officers are not part of the regular staff, they are not included in the scale. If it should be necessary to purchase any new tents for settlement officers, special application should be made to Government.

G. O. No. 1953A, dated 20th October, 1875.

Tents. Supply of—to the Police Department. No. 1536, dated 21st October, 1879, as modified by Resolution No. $\frac{577}{XII\text{-}86A.}$ dated 26th May, 1887.

In respect of tents, as in everything else, the District Superintendent of Police is the Magistrate's Assistant. Police tents should not be kept separate from district tents. All correspondence about the District Superintendent's camp-equipage should come through the Magistrate and the Commissioner of the Division. The District Superintendent's requirements should be taken into account when those of the district staff are being represented. Repairs should, in like manner, be carried out under the Magistrate's orders.

No. 1679, dated 15th November, 1879.

The scale for the supply of páls and staff sergeants' tents to the subordinate police of the North-Western Provinces and Oudh is as follows :—

Jhánsi ...	9
Allahabad	7
Meerut...	6 each.
Agra ...	
Gorakhpur	
Bareilly	5 "
Cawnpore	
Benares	
Fatehgarh	4 "
Bánda ...	
Other districts (North-Western Provinces)	3 "
Lucknow	6 "
Sitapur	
Rae Bareli	
Unao ...	4 "
Bara Banki	
Hardoi ..	
Bahraich	
Other districts (Oudh)	5 "

In addition to these, one staff sergeant's tent is allowed to each district in the North-Western Provinces for the use of inspectors when marching with troops, &c.

Tents. Scale of—for Deputy Sanitary Commissioners. G. O. No. 495, dated the 10th June, 1884.

The following is the scale of tents to be allowed in future to the Deputy Sanitary Commissioners of the 1st, 2nd, and 3rd Circles.

- Two hill or Swiss cottage tents, 12 feet square, for plains work.
- Two Cabul tents, 9 feet square, for hill work.
- Two páls.

For the 3rd Circle the Cabul tents are not necessary, two hill or Swiss cottage tents and two páls being considered sufficient.

Camp-equipage. Scale of—for Deputy Conservators and other Forest Officers. Circular No. $\frac{763}{XII\text{-}56J}$ dated 29th June, 1887.

The following is the (maximum) scale of carriage for Deputy Conservators and other Forest Officers :—

I.—For Deputy Conservators, and Assistant Conservators and Sub-Assistant Conservators when in charge of Divisions—

(1) in the plains one hill tent : or in the hills two light páls :

(2) in the plans four camels; or carts, the cost not to exceed that of four camels: in the hills coolies or mules at a cost not exceeding Rs. 36 the month:

(3) one khalási and one coolie at a cost not exceeding Rs. 10.

II.—For Assistant Conservators and Sub-Assistant Conservators not in charge of a Division—

(1) in the plains one hill tent; in the hills two light páls:

(2) in the plains two camels; or carts the cost not to exceed that of two camels: in the hills coolies or mules at a cost not exceeding Rs. 24 a month:

(3) one khalási and one coolie at a cost not exceeding Rs. 10 a month.

As the scale is a maximum one, the Lieutenant-Governor and Chief Commissioner looks to Conservators to reduce it when they consider that the nature of the work on which the officer is employed is not such as to require his availing himself of the maximum allowed. The two additional camels allowed to Divisional Officers under this revised scale are sanctioned on the understanding that the Divisional Officer requires them for his office establishment.

These orders supersede Public Works Circular No. 73, dated the 9th December, 1868, and Miscellaneous (General) Department Circular No. 1129, dated 9th September, 1884.

Camp-equipage. Scale of—not to be deviated from.
G. O. No. $\frac{1312}{XII-522}$, dated the 8th September, 1885.

No deviation from the scale of camp-equipage laid down above can be allowed without specific sanction. In this view, the kind of tents sanctioned from time to time in accordance with that scale must in each case be purchased. Any other course would probably result in representations by district officers at a later date that the store of tents in a given district was not complete according to the sanctioned scale, although the full sum necessary for its completion had been allotted and expended.

Scale of carriage allowed to officers on tour.
Circular No. 14A, dated 21st February, 1865 (Financial Department).

THE following is the maximum scale of carriage to be allowed to officers when in camp for the conveyance of Government tents and records.

This scale is not to be exceeded, save with special sanction of the officer countersigning the contingent bill and after report:—

For Commissioners, Judges, Magistrates and Collectors, and Deputy Commissioners:—

Three 4-bullock carts or 12 camels.

For Joint Magistrates, Assistant Commissioners or Collectors, and District Superintendents of Police:—

Two 4-bullock carts or 8 camels.

Two tent-pitchers to be allowed for each camp.

WHEN in camp, the Inspector-General of Police is allowed 14 camels, one 2-bullock cart, and four *khalassis*. A Deputy Inspector-General of Police is allowed 13 camels, or 11 camels and one 2-bullock cart, and three *khalassis*.

Scale of carriage for Inspector-General of Police while on tour.
G. O. No. 2265, dated 7th July, 1882.

The Inspector-General of Prisons is allowed a maximum establishment of 14 camels and 5 *khalassis*.

Inspector-General of Prisons.
G. O. No. 907, dated 2nd June, 1882.

The Surgeon-General is allowed camp-equipage on the same scale as the Inspector-General of Prisons.

Surgeon-General.
G. O. No 1413, dated 15th August, 1882.

The Director and Assistant Director of Land Records and Agriculture are entitled to camp establishment on the scale allowed to the Inspector-General and Deputy Inspector-General of Police respectively.

Director of Land Records and Agriculture, and his Assistant.
G. O. No. 1715, dated 13th October, 1882.

In pursuance of a suggestion made by the Government of India on the subject, and with a view to ensure the general observance of the rule in Section 23, chapter V of the Travelling Allowance Code, the Lieutenant-Governor and Chief Commissioner has decided that the following certificate shall be appended to all bills for the conveyance of tents :—" Certified that the charges in bill are in accordance with the provisions of Section 23 of the Travelling Allowance Code."

Conveyance of tents. Certificate to be appended to all bills for the—
Circular No. $\frac{665}{XII\text{-}62A}$ dated 31st June 1887,

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ELEPHANTS should only be applied for when no other efficient and suitable carriage is available.

No elephants should be taken beyond 50 miles from their station.

When elephants are returned injured or out of condition, due to over-work or neglect on the part of the officer using them, the cost of their keep until they become fit for duty will be borne by the civil department to which the officer using them belongs.

Principle to be observed when indenting for elephants from Commissariat Department.
G. G. O. No. 2-137, dated 2nd February, 1877, Home Department (Public).

CIVIL DEPARTMENTS are required to make their own arrangements for camp-equipage, only indenting on the Ordnance Department under very emergent and special circumstances. When a requisition based on such grounds is made, unserviceable tents, if in store, may be supplied by the Ordnance Department; but if none of these are available and new or repaired tents are issued, a fair percentage for wear and tear, in addition to the actual outlay for repairs, should be charged to the department using them, such supply of tents to civil departments not being one of the recognised duties of the Ordnance Department.

Ordnance Department. Requisitions on—by Civil Officers.
Circular No. 24A, dated 5th May, 1865, publishing G.-G. O. (Military Department) No. 476, dated 12th April, 1865.

CANTONMENTS.

I.—Cantonment Taxation.

Cantonments. Rules for Taxation in and Police of—
Notification No. 3101, dated 4th September, 1882.

Taxation in military cantonments is imposed only under the provisions of Act III of 1880 or other legislative enactment on the subject in force at the time.

Proposals for new taxes, or for altering those in existence, shall be made by the cantonment committee, through the Officer Commanding the Station, to the Quartermaster-General in India, by whom they will be referred, with the opinion and remarks of His Excellency the Commander-in-Chief, for the consideration and orders of the local Government.

The committee may refer the proposals beforehand to the Magistrate of the district; and this will ordinarily be desirable in the case of proposals connected with octroi taxation.

When the proposals are accepted by the local Government, or, in cases in which such sanction is necessary, when the sanction of the Government of India has been obtained, the result will be intimated by the Local Government to His Excellency the Commander-in-Chief, and will be notified in the *Government Gazette.*

Any existing taxation in military cantonments that has not been imposed with the sanction of the local Government, or of the Government of India, should be reviewed by the cantonment committee; and such representation as the circumstances of the case may require should be made by the Officer Commanding the Station, through the Quartermaster-General, for the orders of the local Government.

II.—Cantonment Police.

The regular payment of the cantonment police is the first charge to be defrayed by the cantonment fund.

The administration of the cantonment police, which is by law a portion of the police force of the province, is vested in the District Superintendent of Police, subject to the general control and direction of the Officer Commanding the Station, and to the general police jurisdiction of the Magistrate of the district under the law.

No increase or decrease in the strength and cost of the cantonment police shall have effect without the sanction of the Local Government.

Any proposals affecting the strength and cost of the cantonment police, or for forming a cantonment police where none now exists, shall be referred by the District Superintendent of Police,

through his official superiors, to the local Government, and shall ordinarily be accompanied by the recorded concurrence of opinion of the Officer Commanding the Station.

The orders of the local Government will be conveyed through the usual channels, and a copy will be forwarded at the same time to the Quartermaster-General for the information of His Excellency the Commander-in-Chief.

Where any new or increased charge on the cantonment fund on account of cantonment police is rendered necessary, the local Government will communicate with the Quartermaster-General, in view to any remarks that His Excellency the Commander-in-Chief may desire to offer for the consideration of the local Government before final orders are given.

The duties described in the above rules, as pertaining to the cantonment committee, will, if no such committee has been formed, be performed by the Officer Commanding the Station.

Rules for custody, expenditure, and account of cantonment funds.
Notification No. 541A., dated 1st March, 1867.

I.—THE collection of local cesses will be conducted entirely under the direction of the secretary, who will also let out the grazing rights, sell fruit, &c, by auction, and will receive all other moneys belonging to the fund.

II.—The funds will be kept in the district treasury, not in a private bank nor in the Bank of Bengal, as a private account.

III.—In remitting to the treasury the secretary will always specify the head of account to which the money is to be credited, thus :—

TO THE TREASURY OFFICER.

Please receive Rs. on account of the cantonment fund, *viz.* :—

I.—Rs.	chaukidari cess.
V.—Rs.	sale of fruits.
VI.—Rs.	fines.

(Sd.)

The 18 . *Secretary to Cantonment Fund.*

IV.—All funds withdrawn for disbursement will be paid from the treasury on cheques drawn by the secretary and countersigned by the president with the exception of permanent establishments, of the amount of which the president will inform the treasury officer, who will then pay the bills on the signature of the secretary. If the Commander-in-Chief sanctions any alterations in the establishment, the president will sent a note of the change to the treasury officer.

V.—For petty expenses the secretary will take a permanent advance, to be fixed by the president at a sum not exceeding Rs. 50.

This he will replenish before the close of the month by a cheque, countersigned in the usual way, to the exact extent of the amount disbursed from the permanent advance of Rs. 50. Thus the whole expenditure of the month will appear in the accounts of the month, and at the beginning of a month the secretary will always have Rs. 50 in hand for petty expenses. Large contingent expenses will not be paid from the permanent advance, but by cheques drawn whenever money is necessary. Except the first permanent advance, no money is ever to be drawn before it is actually required for disbursement, so as to be kept in hand or sent to the treasury as a deposit.

VI.—The cheques, like the invoices, will specify the head of account charged, thus :—

TO THE TREASURY OFFICER.

Please to pay the bearer Rs. on account of the cantonment fund, *viz.* :—

I. *a.*—Rs.	pay of bakshi.
I. *b.* 1.—Rs.	pay of clerk.
VI.—Rs.	pay of bazár sergeant.
VI —Rs.	pay of sweepers.
Rs.	

(Sd)

The 18 . *Secretary to Cantonment Fund.*

VII.—The form of account will be the following :—

DR.....CR.

Date.	Head of account.	Details.	Amount.	Date.	Head of account.	Details.	Amount.

Besides the above, the secretary will prepare an abstract account in the local funds form.

This will be sent to the treasury officer for countersignature.

Month of	
Receipts.	*Disbursements.*
Opening balance.	I. *a.* Rs.
	I. *b.* 1. Rs.
I. Rs.	I. *b.* 2. Rs.
II. Rs.	II. Rs.
III. Rs.	III. Rs.
&c.	&c.
	Closing balance.
Total	Total

The totals of the two statements will agree, and both will be laid before the committee at their monthly meeting.

VIII.—The committee will be responsible for the proper management of the fund, and will see that the budget grants are not exceeded. The account department will be answerable that nothing is paid except on proper authority ; that there are

sufficient funds to meet the expenditure; and that the items are correctly classified. Thus the secretary will present his vouchers for work done to the committee and not to the treasury officer, with his cheques.

Added by Notification No. 450A, dated 8th July, 1867. (Judicial Criminal).

IX.—The committee will, after the close of the financial year, submit to the Government, through the Commissioner of the division, a report of the receipts and disbursements of the cantonment fund in the forms I to IV prescribed for the accounts of municipal funds under Act XV of 1873.

Circular No. 69A, dated 6th October, 1877.

In future the cantonment accounts for each division will be submitted by the Commissioner in the following form :—

Abstract statement showing the actual receipts and expenditure of the cantonment fund at for the year 188 -8 .

Receipts.	Rs.	a	p.	Remarks.	Expenditure.	Rs.	a.	p.	Remarks.
Balance credit on 1st April, 188					Police				
					Do. contingencies ...				
Taxes, rates, and cesses. Chaukidari, Octroi ... Wazankashi.					Establishments. Cantonment fund or office Station, sudder bazár, and latrine conservancy ...				
Slaughter-house and market licenses ...					Establishments. Lock hospital ... Dispensaries, cholera and small-pox hospitals.				
Latrine and urinal fees ...									
Cattle pounds ...									
Fines and penalties ...					Establishments. Tree-tending and garden ...				
Rent of cantonment lands under cultivation ...					Establishments. Miscellaneous ...				
					Public works. Original works... Repairs ...				
Sale of grass, wood, fruit, &c.					Miscellaneous. Conservancy contingencies ...				
Imperial grants-in-aid. General conservancy ... Lock hospitals ... Tree-planting					Miscellaneous. Lock-hospital do. Dispensary and hospital contingencies ...				
					Miscellaneous. Tree-tending and garden contingencies.				
Contributions from local Governments and funds.					Miscellaneous. Office stationery, &c. ...				
Voluntary subscriptions ...					Miscellaneous. Cemetery allowance ...				
Miscellaneous receipts ...					Miscellaneous. Miscellaneous contingencies ...				
					Balance credit on 31st March, 188 ...				
Total ...					Total ...				

Taxes. Exemptions from certain—in Cantonments.
India's No. 163, dated 18th November, 1881.

IN any cantonment, situated in British India, which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such cantonment, be exempted from the operation of taxes of the following kinds, *viz.* :—

Persons exempted.

All persons exclusively in military employ or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.

(2) Municipal taxes on professions, trades, callings, offices, or appointments.

(3) Municipal taxes on horses, mules, or ponies, kept for military duty.

(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

2. The levy in any cantonment in British India of any municipal tax whatsoever on public property, animals, or vehicles is prohibited.

3. In this order the expression "municipal tax," "municipal taxes," and "municipal tolls," include any tax or toll imposed by virtue of the provisions of a Municipal Act, under the operation of which any cantonment may have been or may in future be brought.

Quarries within Cantonments.
India's No. 776, dated 28th May, 1880.
India's No. 4101, date 28th December, 1880.

TILL further orders, and so long as they are unimportant in amount, the proceeds of royalties on mines and quarries within cantonment limits shall be credited to cantonment funds ; but when materials are required by the State for any public purpose from quarries within cantonment limits, no royalty should be levied, or charge of any kind made, by the cantonment committees on such materials.

Public property in Cantonments to be exempted from municipal taxation.
India's No. $\frac{5}{165-81}$, dated 21st December, 1883.

THE Resolution of the Government of India, No. 1—70-86, dated 30th June, 1882, which permitted the levy of municipal taxation on Government buildings in cantonments, has been cancelled. Under the present orders no municipal tax whatsoever shall be levied in any cantonment on public property.

Exclusion of—from Municipalities.

Resolution No. 1427/XII—436, dated the 8th November, 1886.

Certain cantonments * in the North-Western Provinces and Oudh were formerly included within the corresponding municipal areas for taxation purposes, with the object of facilitating the raising of the necessary funds and of utilizing—under agreement—the municipal machinery for this end. There were thus two independent bodies at work in these cantonments, *viz.*—the municipal committee and the cantonment committee. Act XV of 1883 put an end to this dual administration. Under section 6 it is unreservedly laid down that the municipal board shall have authority over the whole of the municipality; and this provision necessarily resulted in leaving only two alternatives—either that the cantonment should come under municipal authority, or that it should be excluded altogether from the municipality. And since the chief military authorities were averse to placing cantonments under municipal jurisdiction, it became necessary formally to withdraw the cantonments in question from municipal limits, and to arrange at the same time as far as possible for the continuance of existing arrangements as to the taxation common to both areas.

*Meerut.	Lucknow.
Agra.	Sitapur.
Shájahánpur.	Fyzabad.

Notifications were therefore issued, excluding the cantonments in question from the area to which Act XV of 1883 applied and imposing in them, under sections 21—22, Act III of 1880, the taxes concurrently levied (chiefly octroi) within the cantonment and the adjacent municipal limits. The provisions of Act XV of 1883 and the rules (amended where necessary) in force in the adjoining municipalities for the assessment and collection of the taxes were also promulgated as applying to the cantonments. It was not intended that the plan that had been hitherto in operation—under which the municipality had administered the taxation common to both areas and handed over the proportional share agreed upon to the cantonment authorities—should be altered in any essential point; for obviously any material departure from that plan would involve either the inconvenience and expense of separate administration, in adjoining areas, of taxation common to both, or sweeping changes in the taxation in force in the cantonments.

The system above described has been introduced, and is now in full operation.

With the object of formally marking the exclusion of cantonments from municipal jurisdiction, it was decided to proceed in the municipalities concerned on section 26, Act XV of 1883, which provides for the appointment of a joint committee for any purpose in which (*e. g.*) a municipal board and a cantonment committee are jointly interested. It was considered that the appointment of these joint committees would be the best solution of the difficulty and would be the means of avoiding possible future complications. The several municipal boards were accordingly referred to on the subject, while the corresponding cantonment

authorities were addressed by the military authorities. The upshot has been a general acquiescence in the plan and the prompt submission of suitable proposals for working arrangements.

The functions of the joint committees will embrace (1) the supervision in cantonments of such taxation as, being common to both municipal and cantonment areas, is administered at present by the municipal board on the old lines; and (2) the submission of any suggestions, criticisms, or remarks regarding such taxation. On the receipt of any such suggestions, criticisms, or remarks it will be for the municipal board either to acquiesce in the proposals, or to submit them for the orders of Government through the Commissioner of the Division. The experience of the past shows that, so far as the North-Western Provinces and Oudh are concerned, no difficulty has been experienced: and it is believed that the joint committees will constitute a very good working arrangement for the proper representation of civil and military interests.

As regards the constitution of the joint committees, it is to be observed that, under section 26 of the Act, the initiative rests with the local authorities concerned; that notification is not necessary; and that the appointment of a chairman, the delegation of functions, the drawing up of regulations, &c., are matters for the members of the joint committee to determine in each case. The plan approved by Government is that each of the two bodies should usually be represented by two members, that (except where the General Commanding the Division or District is a member) the chief District Officer should usually be the chairman, and that the rules should be based on those published by Notification (Local Self-Government Department) No. 736, dated the 21st August, 1884, copy of which is appended.

No. 736.

NOTIFICATION.

LOCAL SELF-GOVERNMENT DEPARTMENT.

Dated Allahabad, the 21st August, 1884.

The Hon'ble the Lieutenant-Governor and Chief Commissioner has been pleased to make the following rules under clause (*l*) of section 64 of the North-Western Provinces and Oudh Municipalities Act, 1883, for the guidance of joint committees appointed under section 26, sub-section (1), of the Act:—

1. A joint committee may meet and adjourn as it thinks proper.

2. The quorum of a joint committee shall consist (*a*) of such number of members as may have been prescribed by the boards or authorities that appointed the committee, or, if no number has been so prescribed, of one-third of the whole number of members of the committee, and (*b*) of at least one member of each of the boards or authorities by which the committee was appointed.

3. If a chairman has not been appointed by the boards or authorities that appointed the joint committee, the committee may elect one of its members to be chairman of its meetings.

4. If, when any meeting is held, the office of chairman is vacant, or the chairman is absent, the members present shall elect one of their number to be chairman of the meeting.

5. Every question at a meeting shall be determined by majority of votes of the members present and voting on that question.

6. In case of an equal division of votes, the chairman of the meeting shall have a second or casting vote.

House tax.—Mode of assessing the——in Cantonments—

G. O. No. $\frac{546}{XII-42}$ dated 20th May, 1887 forwarding letter No. 1021C, of the 3rd May, 1887, from the Government of India, Military Department, addressed to the Quarter Master General in India.

The Government of India have expressed an opinion that the practice followed in municipalities in these Provinces of making a deduction of 10 per cent. to meet the cost of repairs, from the annual rental of houses, before the assessment of the house taxes, levied under Act XV. of 1883, is not only a fair arrangement, but one which results from the proper interpretation of the term "annual value" in that Act; and have accordingly ruled that the same procedure shall be followed in all Cantonments situated in the North-Western Provinces and Oudh.

CEMETERIES AND CHURCHES.

Rules for the management of—
Government of India, Home Department, No. 103, dated 20th June, 1885, and No. 362, dated 2nd December, 1887.

THE following revised rules (1) for the care and use of Government cemeteries throughout India, except those in the Presidency town of the Diocese of Calcutta ; (2) for the levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India; (3) for the levy of other ecclesiastical fees ; and (4) for regulating grants for the building of churches, compensation for accommodation for soldiers in chapels neither belonging to nor rented by Government, and for the supply of church furniture, have been published by the Government of India for general information and guidance :—

I.

Rules for the care and use of Government Cemeteries throughout India, except those in the presidency town of the Diocese of Calcutta.

CHARGE OF THE CEMETERY.

RULE I.—(1) The Resident Chaplain of a station has charge of the general cemetery, and frames an estimate of the expenditure connected therewith in accordance with the directions contained in paragraph 1, Home Department* Resolution No. 6-370-382, dated 9th November, 1876.

* Appendix A.

(2) The term "Resident Chaplain" includes a Clergyman of the Additional Clergy Society so far as concerns the stations to which he stands appointed, or other Clergyman of the Church of England placed in charge by the Bishop.

(3) During the temporary absence of the Chaplain, and at stations where there is no Resident Chaplain, the charge of the cemetery belongs to the Chief Magistrate on the spot, or the senior Military Officer if the cemetery is attached to a military cantonment.

(4) At out-stations where there is a Church Committee, the charge of the cemetery will belong to the senior member of Committee, and where there is no such Committee, to any subordinate officer nominated by the Magistrate or Deputy Commissioner of the district.

RULE II.—Each cemetery is allowed a máli-chaukidár or chaukidárs in accordance with the scale prescribed in paragraph 2, Home Department Resolution † No. 6-370-382, dated 9th November, 1876. These chaukidárs are paid by Government through the Resident Chaplain by whom they are appointed and dismissed. In stations where

† Appendix A.

there is no Resident Chaplain, the chaukidárs are paid, appointed, and dismissed by the other officers named in Rule I.

RULE III —Every reasonable effort should be made by the Resident Chaplain or other officer in charge under Rule I not only to keep the cemetery in decent order, but to preserve its character as the resting-place of the remains of departed friends by providing for the necessary repairs and by planting the ground with suitable trees.

[NOTE.—To meet the expenditure under this Rule, see Rule 1 and paragraph 1 of Home Department Resolution* No. 6-370-382, dated 9th November, 1876.]

RULE IV.—The chaukidár will keep the key of the cemetery under the direction of the officer in charge.

RULE V.—The officer who has charge of the cemetery under the operation of Rule I will perform all the duties assigned to the Chaplain by Rules VII, VIII, IX, X, and XI, with the exception of the approval of the inscriptions in that part of the cemetery reserved for the Church of England. These are to be forwarded to the visiting Chaplain, or, if there be none, to the Archdeacon, and not cut till his sanction be obtained. Should an inscription be disapproved, it may be referred, if those interested desire this, to the Government for decision.

INTERMENTS, BY WHOM TO BE CONDUCTED.

RULE VI.—(1) The Chaplain will bury Christians of all denominations whose friends desire his services as laid down in the orders of the Government of India, in the Home Department,† No. 159, dated the 6th June, 1877, using always the service of the Church of England, and the consecrated portion of the cemetery.

(2) A portion of every cemetery will be set apart by the orders of Government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according to the ritual of either the Church of England or of the Church of Rome, or who cannot legally be so interred.

(3) The unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the cemetery, but simply divided off by a pathway, and they must be added to the existing cemetery or reserved from it. If the existing cemetery be large enough for the wants of the whole Christian community, such portions will be reserved without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England, such portions will be added. The whole cemetery thus divided is to be surrounded by a wall, to have but

* Appendix A. † Appendix B.

one gate of entrance, and to be under the care of the officer specified in Rule I.

RULE VII.—(1) Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given to the Chaplain in charge of the burial-ground, or, in the absence of the Chaplain, to the officer who may be in actual charge. The period herein prescribed may, for special reasons, be shortened with the permission of the Chaplain or officer in charge of the cemetery. Such Chaplain or officer will, if he thinks the circumstances of the case demand it, bring the facts to the notice of the local Magisterial authorities in time to admit of an order stopping the burial being passed if necessary.

(2) A certificate of burial drawn up according to the required form must be sent to the Chaplain or to the Registrar of Births, Marriages and Deaths, to be entered in the register kept up by him.

RULE VIII.—(1) No burial can, as a general rule, take place in that part of a Government cemetery which has been set apart for the use of members of the Church of England, unless the service prescribed by that Church is read by the Chaplain, if there be one, or, in his absence, by the layman who officiates at the funeral. But a person may be interred in the other portions of a Government cemetery with or without the use of any services of religion.

(2) Where in that part of a Government cemetery which has been set apart for the use of members of the Church of England there is a family vault or grave, or a reserved plot of ground purchased by a member of the family, or a masonry grave prepared in immediate contiguity to such family vault or grave, or reserved plot, any deceased member of a family may, if the relative, friend, or legal representative having charge of the funeral arrangements shall so desire, be interred in such family vault, grave, or reserved plot without the performance of the service for the burial of the dead according to the rites of the Church of England.

(3) The burial may take place at the option of the person having charge of the same either without any religious service or with such Christian and orderly religious service at the grave as such person shall think fit; and any person or persons who shall be thereunto invited, or be authorized by the person having charge of such burial, may conduct such service or take part in any religious act thereat.

(4) Notice of any burial which it is intended to conduct under the provisions of clauses (2) and (3) shall be given to the Chaplain or other officer in charge of the burial-ground in the manner prescribed by Rule VII.

ARRANGEMENTS FOR BURYING.

RULE IX.– The arrangements for making the necessary preparations for digging graves, preparing coffins, and the like will rest in military stations upon the senior-military officer, and in civil stations upon the chief local Magistrate. These officers are authorized to direct any local Public Works officer to supply all that is necessary. The local Public Works officer would usually be the Executive Engineer of Military Works in military stations and the Civil Executive Engineer in other stations. The expenditure incurred by the Executive Engineer will be held in his miscellaneous advance account until repaid by the officer authorizing the expenditure. But in cases of necessity or emergency either officer may be called upon to do what is required.

RULE X.—The officer in charge of the cemetery shall keep a plan of the entire cemetery to be provided by the Public Works Department, with references written upon it, in a book in which the names of parties interred are recorded, this plan and book being kept with the Church registers.

[NOTE.—The Executive Engineer prepares a plan of the cemetery showing on it all the existing graves and the spaces allotted for future graves and giving them all consecutive numbers.]

RULE X-A.—The officer in charge of the cemetery may reserve grave space, as limited by Rule XI below, on the application of near relatives of persons already buried in the cemetery and for the burial of the persons named in the application. A double ground fee shall be levied in advance before granting any such application, and each grant shall be registered in a book to be kept for the purpose and indicated on the plan. The ground will then be reserved for 10 years. Before the expiry of that period, a fresh application should be made and a further double fee paid; failing which the ground will be resumed.

RULE XI.—The size of each grave, whether of masonry or not, is limited to 9′×4′, and the area of ground to be enclosed must not exceed 11′×7′ by external measurement.

RULE XII.—(1) All graves must be at least 6 feet in depth.

(2) No body shall be buried in any vault or masonry grave which it is intended at any after time within 14 years to re-open, unless the coffin be separately entombed in an air-tight manner by properly cemented stone or brick work, which shall never be disturbed.

(3) One body only shall be buried in a grave at one time, unless the bodies be those of members of the same family.

(4) No non-masonry grave or masonry grave unprovided with the separate air-tight compartment prescribed in clause (2) shall be re-opened within 14 years after the burial of a person above 12 years of age, or within 8 years after the burial of a child under

12 years of age, unless to bury another member of the same family, in which case a layer of earth not less than one foot thick shall be left undisturbed over the previously buried coffin. If on re-opening the grave any soil is found to be offensive, such soil shall be left undisturbed.

(5) There shall never be less than 3 feet of earth between the topmost coffin in a grave and the surface of the ground.

ERECTION AND REPAIR OF MONUMENTS.

RULE XIII.—Monuments may be erected by any interested person. The inscription before being cut and the design, when the monument is other than a simple headstone, must be first approved of as laid down in Rule V.

RULE XIV.—When a grave is not of masonry throughout, the only monument ordinarily allowed over it is a simple cross or headstone on an adequate masonry foundation, not exceeding 3′×2′, and the whole structure must not stand higher than 3′ 6″ from the ground-level. But, with the permission of the officer in charge of the cemetery, a monument, such as may be erected over a masonry grave, may be placed over a non-masonry grave when adequate masonry foundations are provided on which the monument may rest.

RULE XV.—No monument, of whatever material constructed, shall exceed 8′×4′ at the base without the previous sanction of the local Government.

RULE XVI.—No monument of *masonry* shall stand higher than 3 feet from the ground-level.

RULE XVII.—No cenotaph shall be more than 6 feet square at the base.

RULE XVIII.—The enclosure of ground round a grave must be by a metal railing, or by chains or bars of metal supported on masonry or metal pillars. Wooden or masonry enclosures are not permitted. The previous sanction of the Archdeacon, or, in his absence, of the Bishop, is necessary to the enclosure of a non-masonry grave: and no such sanction will be given unless the same fees are paid as for the construction of a masonry grave.

RULE XIX.—When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the *Gazette* of the province; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

[NOTES.—(1) This rule does not apply to monuments of historical or archæological interest. Lists of such tombs should be obtained by local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

(2) The cost of the advertisements in the *Gazette* is met by the Government.

(3) In the Bombay Presidency a person, other than a British soldier or a non-commissioned officer, desiring to erect a monument over a grave, is required to pay into the treasury a sufficient sum of money to be invested in Government securities, so that the interest on it will be sufficient to cover the cost of repairs annually. A British soldier or a non-commissioned officer is not compelled to make a deposit; but in the event of money for repairs not being forthcoming, Rule XIX is held to apply.]

RULE XX.—All work connected with monuments must, as far as possible, be carried on outside the cemetery, and any undertaker not removing the débris of his work immediately upon its completion is liable to a fine of Rs. 5.

INSPECTION.

RULE XXI.—The cemetery should be inspected once in a half-year by the Chaplain in company with the Executive Engineer, the plan and book kept under Rule X being also examined, and a report made to the Archdeacon, and recorded in the Ecclesiastical record-book of the station and also in the Engineer's office.

RULE XXII.—(1) Commissioners of Divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the Local Government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments, and to report to local Governments any matter calling for notice.

MISCELLANEOUS.

RULE XXIII.—It is desirable that officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on march, that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities.

RULE XXIV.—The above rules do not apply to Presidency cemeteries, which are regulated by special rules.

II.

Rules regarding fees in Cemeteries and Churches throughout India.

RULE I.—The following are the rates of fees chargeable :—

	Rs.	a.	p.
* (1) For every square foot of ground occupied by a grave	0	8	0
[NOTE.—This fee is independent of the actual charge for making a grave.]			
(2) For a masonry monument, per square foot ...	1	0	0
(3) For a cut-stone or marble monument, per square foot	0	8	0
Provided that no fee under (2) or (3) shall be less than Rs. 5.			
(4) Additional fee when a cut-stone or marble monument stands higher than 3 feet from the ground-level	16	0	0
(5) For a headstone or cross over a non-masonry grave	5	0	0
(6) For a faculty for the erection of a monument in a church...	75	0	0
[NOTES.—(1) A tablet on the wall of a cemetery shall be regarded as a monument.			
(2) The term "stone or marble" does not include "slate."			
(3) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.			
(7) For a cenotaph, in addition to the ground fee, a special fee of	50	0	0
† (8) For burial in a family vault	3	0	0

RULE II.—Fees are leviable over the whole cemetery, including those portions which are used by Roman Catholics and Non-Conformists.

[NOTES.—(1) The same rules in regard to fees apply to all graves, whether of Roman Catholics, of Non-Conformists, or members of the Established Church.

(2) Where a parcel of ground used for burial by a Christian community of any particular denomination other than the Established Church of England forms no part of the general cemetery, but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up

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*This clause as interpreted by the Government of India (letter No. 172, dated 30th September, 1885, to the address of the Madras Government) contemplates the levy of a ground fee of eight annas per square foot on all graves, whether masonry or other. Under Rule V, however, a Chaplain in charge of a cemetery may, at his discretion, reduce, or, in cases of extreme poverty, altogether remit the fee. With reference to the above clause the Government of India further explained (letter No. 127, dated 17th May, 1886, to the address of the Government of Bengal, Public Works Department) that the expression "ground occupied" is meant to refer (1) in the case of a non-enclosed grave, to the area actually occupied by the grave; and (2), in the case of enclosed graves, graves with monuments, or graves partly covered by monuments and partly enclosed, to the area actually occupied by the grave *plus* all additional space either enclosed, or occupied by a monument. It was added that the fee in question is independent of all charges for monuments which are leviable under articles 2 and 5 of the same rule.

† Addendum issued by Government of India, Home Department, *vide* No. 12, dated 15th January, 1886.

at the expense of the State, then, if the community by which the ground is used so desire, the Government will give up all claim to fees, on the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order. On the other hand, where such parcels of ground form part of a cemetery of the Established Church or the general Christian community, provided and maintained by the Government, no distinction can be made as to keeping up any one part of the cemetery, nor should any exemption from fees be permitted.]

EXEMPTION FROM FEES IN GOVERNMENT CEMETERIES.

RULE III.—British soldiers and non-commissioned officers are exempted, with retrospective effect, from the payment of any fee for the construction of graves, or for the erection of monuments in burial-grounds to the memory of their comrades, wives, or children, but not from the fees prescribed under Rule I (6) and (7). The widows and children of British soldiers and non-commissioned officers are also exempted from payment of the former class of fees in the case of their deceased husbands and parents. No monument, either regimental or private, shall exceed the dimensions prescribed in Part I of these rules.

NOTES.—(1) This rule is applicable to British soldiers and non-commissioned officers, whether in military or civil employ.

(2) Monuments erected under this rule subscribed for partly by non-commissioned officers and men and partly by officers, are likewise exempted from the prescribed fee.

(3) Warrant officers and volunteers are not exempted from payment of ecclesiastical fees.]

RULE IV.—The Chunar pensioners, being more or less under military control, come under the category of soldiers, and are therefore entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

RULE V.—The Chaplain may at his discretion reduce, or in cases of extreme poverty altogether remit, the fee leviable on the construction of graves, but not for the erection of monuments.

[NOTE.—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.]

FEES BY WHOM TO BE COLLECTED.

* RULE VI.—In those stations in which a mason has been appointed, who alone is allowed to work within the cemetery, he is required, in exchange for the monopoly, to collect the fees on monuments and masonry graves, and pay them to the Chaplain: and any person ordering the construction of a masonry grave or monument by a mason or undertaker other than the person appointed by the Chaplain must pay the fees in advance.

* The Government of India subsequently explained (letter No. 172, dated 30th September, 1885, to the address of the Madras Government) that the word "masonry" was intentionally inserted in this rule, inasmuch as a mason should have no concern with the collection of fees in the case of a kutcha grave, unless a monument has been erected thereon.

[NOTE.—Fees on masonry graves and monuments constructed by the appointed mason or undertaker need not be paid in advance, but in case of failure of payment their recovery must be entrusted by the Chaplain to the Magistrate or Deputy Commissioner, as the case may be.]

FEES TO WHOM TO BE PAID.

RULE VII.—The fees prescribed in Rule I should be paid to the Chaplain, or, in the absence of the Chaplain, to the officer in charge of the cemetery, and remitted at once to the civil treasury, except fees for monuments in churches, which should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

CEMETERY RECEIPTS AND CHARGES.

RULE VIII.—All cemetery receipts and charges are to be regulated as laid down in paragraph 4 of Home Department Resolution* No. 6—370-382, dated the 9th November, 1876.

MISCELLANEOUS.

RULE IX.—(1) A person may not purchase a portion of a Government cemetery as a burial-place for himself and his family, so as to have a right to fence it with a rail or fence, and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with, and special cases as they arise may require exceptional treatment. In such special cases the Archdeacon may exercise his discretion with the sanction of the local Government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated; but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No kutcha grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon, which must be accompanied by a certificate from the principal medical officer that this may be done without risk to public health.

RULE X.—When a piece of ground is granted by Government as a cemetery to a railway company for the interment of its own servants, which afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the railway company which maintains the cemetery in good order and repair.

(2) The Commissioner or district or judicial officer, and in military stations the officer commanding, should inspect such cemeteries and report to Government if they find them negligently kept.

* Appendix A.

III.

Other Ecclesiastical Fees.

RULE I.—No fees are charged for the performance of the rite of baptism or burial, or for the registration of the performance of these offices.

RULE II.—In addition to the fee for the Surrogate's license, a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the Military or Naval Service of Her Majesty.

RULE III.—The fee for a Surrogate's license shall be Rs 50 both at the presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE IV.*—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year,* and four annas for every additional year over which the

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* Government of India, Finance Department, Notification No. 1603, dated the 9th June, 1882.

In exercise of the powers conferred by section 8 of the Indian Stamp Act (I of 1879), the Governor-General in Council is pleased to remit the stamp duty (if any) chargeable on copies of, or extracts from, baptismal, marriage, or burial registers certified by Government Chaplains, subsidized or unsubsidized Clergymen or Diocesan Registrars and granted to—

(1) soldiers, sailors, or non-commissioned or petty officers;

(2) or persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IX (*a*) of the Ecclesiastical Fee Rules published on the 29th September, 1869, and may grant exemption from the payment of fees under Rule IV (*b*) of those rules.

(*a*) Rule IV, Note (2) above.

(*b*) Same as Rule IV above.

Government of India, Finance Department, Notification No. 2036, dated the 30th June,, 1882 :—

Whereas copies or extracts certified to be true copies or extracts of baptismal, marriage and burial certificates, granted by Ministers and Marriage Registrars, are generally furnished on printed forms for which impressed sheets of stamp paper cannot be used without inconvenience, therefore, in exercise of the powers conferred by section 9 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rule :—

The stamp duty payable under Article 22 of Schedule I of the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates shall be denoted by means of adhesive court-fee labels.

Government of India, Home Department, Resolution No. 3—173-187, dated the 11th September, 1882:—

Read again—

Financial Department, Notification No. 2036, dated the 30th June, 1882, ruling that the stamp duty payable under the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts, of baptismal, marriage, and burial certificates should be denoted by means of adhesive court-fee labels.

Financial Department Notification No. 1603, dated 9th June, 1882, remitting the stamp duty (if any) chargeable on copies of, or extracts from, baptismal, marriage, and burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen or Diocesan Registrars, and granted to certain classes of persons therein specified.

search may extend, as well as a fee of one rupee for the certificate. Soldiers, sailors, and non-commissioned and petty officers are exempted from payment.

[NOTES.—(1) The amount of fees payable for marriages performed, and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act) is fixed by each local Government.

(2) The Chaplain may at his discretion reduce or altogether remit in cases of extreme poverty the fee for searching registers.]

IV.

Rules for regulating grants for the building of churches; compensation for accommodation for soldiers in chapels neither belonging to, nor rented by, Government; and for the supply of church furniture.

RULE I.—All State charges for churches are provided from Public Works funds.

In civil or military stations such charges are to be dealt with under the general head "Civil Buildings." In the case of churches in stations where there are military cantonments and the military works are under the charge of the Inspector-General, and in the case of churches in provinces to which the provincial service arrangements do not apply, the necessary funds should be provided from the ordinary grant for imperial works under "Civil Buildings, Roads, and Services." In other cases the funds should be provided for from the allotment for provincial services.

RULE II.—The provision of churches from Public Works funds is authorized under the limitations given in the following rules:—

MILITARY STATIONS.

RULE III.—At all permanent military stations, churches will be provided by the Government for its Protestant and Roman

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Read also—

A letter from the Officiating Senior Chaplain of the Church of Scotland, No. 58A, dated the 5th July, 1882, on the same subject.

RESOLUTION.—In connection with the orders contained in the above-mentioned Notification issued by the Department of Finance and Commerce, the following questions have now been raised by the Officiating Senior Chaplain of the Church of Scotland:—

(1) In what way the adhesive court-fee labels prescribed by the Notification dated the 30th June last should be defaced; and

(2) whether in a case of a certificate granted to a person belonging to any of the classes exempted by the Notification dated the 9th June last, anything should be written on the certificate to show why it has been granted without the payment of stamp duty.

2. As regards the first question, the Governor-General in Council is pleased to direct that the officer issuing the certificate shall cancel the adhesive court-fee label affixed thereto by writing his name across it; and with regard to the second question, His Excellency in Council considers it desirable that a statement signed by the officer issuing the certificate should be made thereon, showing the grounds on which such certificate is issued without the payment of stamp duty.

* The first year shall be taken to mean any one year indicated by the applicant.

Catholic European British-born soldiers on the scale laid down in Rule VI.

[NOTE.—The term "Protestant" includes members of the Church of England and of the Established Church of Scotland, Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the Government of India.]

RULE IV.—The amount of the Government grant for a Protestant Church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building, should they desire to do so, and also of supplying additional furniture, including apparatus for lighting, of a more costly description.

RULE V.—The same principles will regulate the grant for Roman Catholic Churches.

RULE VI.—The number of sittings to be provided will be calculated on the following scale :—

Government of India, Home Department. No. 2/68, dated 5th March, 1887.

Detail.	Protestant.	Roman Catholic.
	Nos.	Nos.
Regiment of British Infantry	450	340
Wing of " "	220	170
Regiment of " Cavalry	340	200
Wing of " "	200	130
Troop of Horse Artillery or Light Field Battery ...	100	50
Heavy Field Battery	80	25
Garrison Battery	50	...

[NOTE.—The numbers in the preceding table include soldiers' families.]

RULE VII.—Any provision that may be necessary may also be made for staff officers, officers of native regiments, and, where no civil church exists, for European British-born subjects in the service of Government, or for railway servants, in accordance with the scale and terms hereinafter prescribed for civil and railway stations respectively.

RULE VIII.—As a rule, only one Protestant and one Roman Catholic Church will be provided : and where the number of sittings required for the troops according to the scale above given is very large, the size of the Church may be regulated so as to allow of at least one-half of the troops attending service at one time.

RULE IX.—The Government grants for churches will be calculated on the following basis. The Executive Engineer shall prepare a ground plan which shall afford—

(a) accommodation for the total congregation to be provided for according to the scale laid down in Rules VI and VII, allowing six superficial feet per sitting ;

(b) passages, chancel, vestry, porch of such moderate dimensions as may be reasonable in each case ;

(c) tower or belfry, as may be required according to the dimensions, general design, and locality of the building.

The Government grant will be at a rate per superficial foot of the area of (a) and (b) 25 per cent. in excess of that which prevails at the station for ordinary single-storied buildings. Where a tower is admissible, a further grant, at the above rate, may be made for it, calculated on an area not exceeding three times the area occupied by its base.

CIVIL STATIONS.

RULE X.—At the chief civil station of a district, where there are at least 25 European British-born subjects, Protestants or Roman Catholics, as the case may be, in the general service of Government, and where no suitable church provision for them exists already, the Government will contribute towards church accommodation upon the following terms :—

(1)	(2)
Number of sittings required.	*Maximum Government grant.*
	Rs.
25	2,000
50	3,500
100	5,000
150	6,000
200	7,000
250	8,000
300	9,000
350	10,500
400	12,000
For any excess over 400	Rs. 30 per seat in excess.

[NOTES.—(1) When the number of seats to be provided lies between any two numbers given in the table, the grant for the portion of the whole number of seats represented by the lower numerical figures in the table will be the grant shown against that figure, the rate per sitting for the excess number of seats over such lower figure being arrived at by dividing the difference between the maximum grants shown against the next higher figure and the said lower figure by the difference between the higher and lower figure. Thus, for 110 seats, the Government grant for 100 seats will be Rs. 5,000, and for the remaining 10 at the rate of $\frac{6,000-5,000}{150-100}$ = Rs. 20 per seat.

(2) As a rule, only one Protestant and one Roman Catholic church will be provided. In the case of Protestant churches, accommodation will ordinarily only be provided for the number willing to attend the church of England service.

(3) In ascertaining the number of seats to be provided, women and children belonging to the families of European British-born subjects in the general

service of Government, and pensioned soldiers and their families may be taken into account: two children being counted as one adult.

(4) In cases of stations where abnormal rates prevail, special application may be made to the Government of India for an increase to the grant given by the State; but no grant for more than 200 sittings will be made except at seats of Local Governments and Administrations or at Hill Sanataria. In the latter case, the number of European British-born subjects in Government service must exceed (without their families) 120 to warrant the grant for a church of greater accommodation than 200 sittings].

RULE XI.—No Government grant for a church in a civil station will be made until private subscriptions have been obtained, and then the grant will not exceed double the amount thus actually realized, the maximum figure in column 2 of the table above being in any case the extreme limit of the grant towards the scale of accommodation which stands opposite in column 1. And in no case will the Government grant be allowed until these contributions, together with the grant, amount to the estimated cost of the church.

RAILWAY STATIONS.

RULE XIA.—Whenever there are, at any state railway station or depôt so situated that other church accommodation does not exist or is not available with reasonable convenience, at least 25 persons in the railway service of Government who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion, whether Protestant or Catholic, churches will be provided by the Government for them in accordance with Rules IV, V, and VIII; the number of sittings being calculated on the principle, *mutatis mutandis*, of Rule X, notes (2) and (3), and the grant being in conformity with rule IX.

RULE XIB.—Whenever such separate churches are not required, church accommodation for any such persons may be provided in the plans of any church which is about to be erected at a military or civil station; but in the case of a church at a civil station, the restrictions in Rule X, note (4), and in Rule XI, shall not apply in respect of the numbers of and grants for, such persons.

RULE XIC.—In cases where a state railway station or depôt is considered by the railway administration to be likely to increase, such addition may be made to the number of sittings, calculated as above provided, as the Government of India in the Public Works Department may, in each case, sanction.

RULE XID.—The rules in this section relating to churches and church accommodation for state railway servants shall apply to persons in the service of any railway company assisted by the Government, by guarantee or otherwise, provided that the consent of the Board of Directors or other duly empowered representative of such company be previously obtained.

GENERAL.

RULE XII.—It is desirable, whenever such a course will not be attended by inconvenience, to combine the civil or railway with the military church of a station, the grant allowed for the church accommodation of the British troops or state railway servants before given being supplemented by a grant according to the scale shown in Rules X and XI or XIA to D, as the case may be. In special cases, buildings may be rented for Divine Service, with the previous sanction of the Government of India, or of the Local Government or Administration, according to whether the charge is imperial or provincial.

RULE XIII.—In addition to church accommodation as above prescribed, a house for the chaukidár or resident bearer may be provided. In cases, however, where the church is distant from the bazár and where special grounds are shown, accommodation may be provided for other duly authorized servants, but such further accommodation will be limited to shelter for day use only. These houses should, when practicable, be adjoining to, and not within, the church compounds; but when within them, they should be erected in keeping with the other church buildings.

RULE XIV.—Grants from imperial funds will be sanctioned by the Government of India in the Public Works Department only. Grants from provincial funds will be sanctioned by the local Governments and Administrations, subject to the limitations contained in these rules.

RULE XIVA.—The scales of accommodation and expense for all churches above laid down are in no case to be exceeded without a reference to the Government of India, even though the proposed expenditure from public funds may be within the powers of sanction vested in the Local Government or Administration.

RULE XV.—Church accommodation for non-official residents, either British-born Europeans or others, or for official residents other than British-born or State Railway servants, should not be sanctioned by the Local Governments or Administrations without reference to the Government of India.

RULE XVI.—When private contributions are combined with a Government grant towards building a church, the procedure to be adopted is as follows :—

(*a*) Under ordinary circumstances, the amount of private contributions being known, a definite design and estimate will be prepared by the Executive Engineer and submitted for sanction in the usual way, the limit by which the Executive Engineer will be guided in his designs being the aggregate of the Government grant according to the scales given in the preceding rules, and the amount of private contributions actually realized.

(2) Before the work is commenced, the amount of the private contributions must be paid into a Government treasury, or guaranteed by sufficient security, and carried to credit of deposits in the accounts of the department.

[NOTE.—In the case of a grant from the Church Building Fund for the Diocese of Calcutta, a certificate instead of a cash payment in advance may be accepted, showing the amount of the contribution to be allowed. The conditions on which this certificate may be accepted are that in every case definite arrangements must be made with the Local Government or Administration concerned respecting the precise dates on which the contributions will be paid, and that, until the payment is made, the Government shall have a primary lien on the funds of the Society. In case of any failure in paying up the stipulated payment on due date, the privilege herein allowed is to cease.]

(3) In dealing with cases of this nature, the private contribution is to be looked upon as an addition to the Government grant, instead of the money allowed from public funds being considered as grant-in-aid of private contributions, and the responsibility of Public Works officers with respect to the preparation of estimates, and the construction of such buildings with reference to excess of expenditure over the estimate, will be as strictly enforced as where only public funds are expended.

[NOTE.—In the case of State Railways, the functions assigned in this and succeeding rules to the Executive Engineer will devolve on the manager.]

(*b*) In special cases, however, the Government grant for a church at a civil or railway station may, with the sanction of the Government of India or of the Local Government or Administration, as the case may be, be treated as a grant-in-aid of private contributions raised for a church intended either as a civil or railway church within the meaning of these rules, or partly for the use of non-official residents or others for whom grants are not admissible under these rules.

(2) In such cases, the plans and specifications shall be submitted to the Executive Engineer for the approval of the proper officers in the Public Works Department, who shall sanction them on satisfying themselves that they are safe and suitable and can be executed for the estimated amount. The construction of the building may then be left to the managers or trustees of the private contributions raised, with whom must rest the responsibility for excess, if any, over the amount of this sanctioned estimate.

(3) In such cases, the grant will ordinarily not be paid in full until the Executive Engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications, but the Executive Engineer may make advances out of the sanctioned grant on receiving sufficient proof that the building is proceeding satisfactorily, and on the managers or trustees certifying that all subscriptions relied on in support of the application for the grant have been paid up in full or guaranteed by sufficient security.

(4) When a grant is made under clause (*a*) of this rule for a church intended partly for the use of non-official residents and others for whom grants are not admissible under these rules, there shall be a trust deed, duly registered (1) declaring that the building is granted in trust for church purposes only; (2) giving to Government a prior lien on the building for the recovery of the grant in the event of the former being diverted to other purposes; (3) providing for the legal ownership of the building, and (4) indicating sufficient sources for its proper maintenance.

RULE XVII.—The preceding rules shall apply, as far as may be, to the enlargement of existing churches.

CHURCH FURNITURE.

RULE XVIII.—The supply of church furniture will be regulated by the following rules. All expenditure connected with the articles to be supplied by the Public Works Department will be provided for under the rules laid down for that purpose :—

(1) Each Protestant church, civil, railway or military (Cathedrals excepted), will be supplied by the Public Works Department with the following articles, the cost of which will be allowed in addition to the grant for the building :—

		Maximum cost.
		Rs.
(*a*)	Appliances to seat the congregation and to allow them to kneel in decent comfort—	
	Officers, per seat	5
	" stool or hassock ...	2
	Soldiers, per seat	4
	" stool or hassock ...	1
(*b*)	Communion table, each	45
	" rails, per running foot ...	4
(*c*)	Pulpit, each	200
(*d*)	Reading desk and stool	60
(*e*)	Font and cover	60
(*f*)	Vestry almirah	4
	" table	12
	Two vestry chairs, per pair	10
(*g*)	Two altar chairs	24
(*h*)	Pankhas, complete, per running foot ...	2
	Thermantidotes, when necessary, each ...	200
(*i*)	Lighting apparatus, per 100 seats ...	100
	Candlesticks for pulpits, per set ...	40
	" for lectern	30
	" for reading desk	30
(*j*)	Lectern	50
(*k*)	One bell of reasonable size to summon the congregation to church, at a cost not exceeding Rs. 300 for a first class Church (*viz.*, those containing more than 400 sittings), and Rs. 200 for a second class church (*viz.*, those containing no more than 400 sittings).	
(*l*)	Chicks or bamboo blinds for doors and windows where absolutely necessary.	At market rates.
(*m*)	Matting where absolutely necessary for churches with terraced floors.	At market rates.

The 'reading desk' should be simply a desk (however appropriately shaped), and not an enclosure, expensive from its size and occupying needless space.

(2) The Civil Department will provide the following articles on the Executive Engineer's certificates of the necessity for supply or renewal, as the case may be :—

	Rs.
* Suitable set of communion plate ...	150
A strong box, to be made in India and which may be locally purchased, for custody of communion plate, which is also to be used for records	150
* Altar cover of red embroidered cloth ...	150
* Bibles and prayer-book for the Clergyman ...	50
* Fair linen cloth and napkins for Communion service	35
* Two service books for the communion table ...	30

(3) In Cathedrals of the Church of England, the renewal and repair of furniture shall be provided out of the fixed monthly grants made by the Civil Department towards the maintenance of service, supplemented, if necessary, by contributions from the congregation.

(4) Each Roman Catholic church built by Government, civil, railway or military, will be supplied by the Public Works Department with the following articles, the cost of which will be allowed in addition to the grant for the building :—

	Maximum cost. Rs.
(*a*) One bookstand	8
(*b*) One almirah for altar vestments, &c., at least 4 feet long by 2 feet 5 inches broad ...	45
(*c*) Three altar chairs for officiant and assistants...	36
(*d*) One table and three chairs for the vestry	27
(*e*) One font and cover	60
(*f*) Seats and kneeling accommodation for the congregation—	
Officers, per seat	5
,, stool	2
Soldiers, per seat	4
,, stool	1
(*g*) Altar table	45
(*h*) Communion rail, per running foot... ...	4
(*i*) Pulpit, each	200
(*j*) Pankhas where required, complete, per running foot	2
(*k*) Thermantidotes, where necessary	200
(*l*) Apparatus for lighting, per 100 seats ...	100
(*m*) One bell as in (*k*), Rule I.	
(*n*) Chicks or bamboo blinds for doors and windows where absolutely necessary.	At market rates.
(*o*) Matting where absolutely necessary for churches with terraced floors.	At market rates.

* Where the congregation choose to contribute in order to procure any of these articles of a richer design or material, the fixed grant may, if so desired, be paid to the Chaplain, and the purchase of the articles left to his and their joint discretion.

A second altar table may be supplied to churches intended to accommodate more than 500 persons.

(5) The following articles will be supplied to Roman Catholic churches by the Military Department on the Executive Engineer's certificates of the necessity of original supply or renewal, as the case may be :—

		Rs.
(1)	One tabernacle, inside covered with silk	150
(2)	One pyx with silver cup, inside gilt	100
(3)	One chalice	100
(4)	One monstrance	180
(5)	Six altar candlesticks and crucifix	180
(6)	Two cruets and one plate	10
(7)	One altar lamp	30
(8)	One missal	25
(9)	Altar canons (one set of three)	8
(10)	Altar vestments of silk (five sets of the five colours)	300
(11)	Two copes, one white and one black, of silk ...	120
(12)	Humeral for Benediction	30
(13)	Altar linen, comprising albs, altar covers, communion cloth, &c.	80

(6) All applications for funds for the supply to Roman Catholic churches of the articles mentioned above should be submitted through the Roman Catholic Bishop of the Diocese in which the church is situated.

RULE XIX.—The Executive Engineer will be guided, in granting the certificates above alluded to, by the following principles:—

Class I, Churches built by Government.—The certificate should state that the church was built by Government for the use of European troops or European British-born subjects in the service of Government, or of state railway servants, and is still maintained for the same purpose.

Class II, Churches which have received building grants from Government.—The certificates should state that the church received a building grant of Rs. _____, equal to the _____ part of the total cost of the building, and that the grant was made on account of European troops or European British-born subjects in the service of Government or of State Railway servants, and that the building is still used by them.

For this class of churches a proportion of the standard cost of the articles will be sanctioned equal to the proportion of the grant-in-aid to the total cost of the building itself.

Class III. Churches rented by Government.—The certificate should state that the church is wholly rented by Government for the use of European troops or European British-born subjects in the service of Government, or of state railway servants.

In this class the articles necessary for service will be given by the Military Department, but returned into store if the building ceases to be rented for the performance of Divine Service to a military congregation.

[NOTE.—In none of the classes described above should any article of furniture be allowed with retrospective effect, and the required certificates should afford information as to when the article was originally supplied, and by whom, and the reason for recommending its renewal. When, however, the Government pay for the use of a certain varying number of seats in a church, the hire of the seats should include everything necessary for the performance of the service.]

RULE XX.—When a church, whether Protestant or Roman Catholic, is to be furnished, the Executive Engineer should communicate with the Ecclesiastical authorities concerned, with a view to afford the congregation an opportunity of furnishing the church by private subscriptions in more costly style, should they wish to do so. It is to be understood, however, that any article of furniture to which any public funds may have been applied will remain the sole property of Government, even though a portion of its cost may have been contributed by private persons. And in cases where articles of furniture are procured from England, they should be purchased through the Secretary of State in the ordinary way, with the exception of articles to which the note to clause (2) of Rule XVIII applies, which may be purchased as therein allowed.

RULE XXI.—Where pew rents are charged, the renewal and repair of furniture will be met from that fund, and not be allowed to be brought forward as a public charge.

In cases where a portion of the seats are reserved by Government and the remainder rented out, the cost of renewals and repairs should be apportioned accordingly between Government and the pew rent fund.

RULE XXII.—In cases in which articles of furniture belonging to a Government church are stolen, an immediate enquiry should be held in view to ascertaining whether the loss was caused through the negligence of the person responsible for the custody of such furniture. In the case of Protestant churches at civil or railway stations, the enquiry should be conducted by the Chaplain and the members of the church committee; and in the case of Roman Catholic churches at such stations, by the Chaplain in charge and the chief civil officer of the place, or such other person or persons as the chief civil officer may nominate for that purpose. As regards Protestant and Roman Catholic churches in cantonments, the investigation should be made by a committee assembled under the orders of the officer commanding, as is the case in respect of all other enquiries into loss of Government property, the Chaplain in charge being invited either to be a member of the committee or to give evidence before it.

(2) If the result of the enquiry should be to show that the loss was occasioned by negligence on the part of the person responsible for the custody of the furniture, such person should, if possible, be required to make good the loss ; or if it should appear that the loss was due to circumstances beyond the control of the responsible officer, then the Government of India will be prepared to consider an application for the replacement, at the public expense, of the articles stolen. Such application should be submitted through the ordinary channels and should be accompanied by a full report of the enquiry.

RULE XXIII.—The care of church clocks is to be charged against the pew rent fund, where it exists.

RULE XXIV.—The pay of chaukidárs of churches will be disbursed through Chaplains.

RULE XXV.—Churches are under the control of the Bishop of the Diocese in respect to the erection of tablets, ornaments, &c., while in course of construction, as well as after completion and consecration.

OWNERSHIP AND REPAIR OF CHURCHES.

RULE XXVI.—All churches built under these rules, except Rule XVI, clause (*b*), shall be considered the property of the Government.

As a general rule, all churches, whether Protestant or Roman Catholic, which have in past times been built by the Government, are the property of the Government.

Churches, whether built wholly by private contributions or by such contributions, jointly with State grants, which have been borne for a series of years on the books of the Public Works Department, and have been repaired and otherwise dealt with, unchallenged, as Government buildings, shall be deemed to be the property of Government.

Churches built wholly or in part by private contributions which have not been so borne, repaired or dealt with, but which may be taken over on behalf of Government under sanction of competent authority, shall be brought on the books of the Public Works Department as the property of Government.

RULE XXVII.—All churches which are the property of Government shall be in charge of the Executive Engineer, and shall be repaired under the ordinary rules of the Public Works Department.

In every case in which any alteration in a church belonging to the Government, which affects its structure or its permanent fittings, may be desired by the Chaplain or other Clergy, the

Executive Engineer must be consulted and his consent obtained in writing before the alteration is carried out.

COMPENSATION FOR ACCOMMODATION IN CHURCHES NEITHER BELONGING TO NOR RENTED BY GOVERNMENT.

RULE XXVIII.—The rate of compensation for sittings for Roman Catholic soldiers shall be determined by the Public Works Department with reference to the value and description of the accommodation provided, subject to a limit of Rs. 3 per seat per annum, broken periods within a year counting as a year; but when sittings are occupied consecutively for any period exceeding twelve months, payment will be made for the number of months in excess of the year for which the sittings are so occupied, at the rate fixed for the year.

RULE XXIX.—The number of sittings for which compensation is allowed will be regulated by the highest attendance during the year of soldiers and their families (two children being counted as one adult) actually quartered in the station, subject to the same limit as is imposed in the case of the number allowed in churches built at Government expense (Rule VI), the maximum allowed being 300 for a regiment of European infantry or 33 per company.

RULE XXX.—The outlay will appear in the department budget-estimates and accounts under the head of Civil Buildings—Repairs.

RULE XXXI.—Charges for compensation require the previous sanction of the Government of India, and must be supported by a certificate from the officer commanding the station of the numbers of Roman Catholic soldiers and women and children for whom accommodation has been obtained, and by a receipt for the money paid.

Such charges as have once been approved by the Government of India need not be re-submitted annually for sanction, but may be paid on the authority of the local Government or Administration, subject to the conditions under which the original sanction was obtained.

RULE XXXII.—Compensation may be paid for Roman Catholic State railway servants for whom church accommodation has not been provided by the Government, the number of sittings being determined in the manner provided in Rule XIB, the certificate being furnished by the manager of the railway, and the sanction of the Director-General of Railways being previously obtained.

RULE XXXIII.—Compensation may be paid, with the previous sanction of the Government of India for Protestant soldiers or State railway servants not belonging to the Church of England under circumstances similar to those under which the same would be payable in the case of Roman Catholics.

APPENDIX A.

Extract from the Proceedings of the Government of India in the Home Department,—No 6—370-382 (Ecclesiastical), dated Simla, the 9th November, 1876.

Read Home Department Resolution Nos. 314 to 318, dated 6th October, 1875, appointing a committee to report upon the following matters connected with ecclesiastical administration :—

(1) The framing of joint estimates for expenditure on cemeteries or churches by the Executive Engineer and Clergyman in charge.
(2) A revision of establishments for cemeteries according to their area.
(3) The size of monuments and amount of ground that may be enclosed.
(4) Provision for planting cemeteries and preserving them in decent order.
(5) Mode of supply of certain articles of church furniture.
(6) The substitution of three for two classes of churches with respect to the expenditure allowed for them by Government.

Read—

The report of the committee, dated 29th October, 1875.

RESOLUTION.—The report of the committee has been considered by the Governor-General in Council, who desires to express to the committee his satisfaction at the result of their labours.

The following rules have been approved relative to the subjects referred to the committee for report :—

Public Works Department No. 486A —G., dated 13th July, 1874.

1. Churches and cemeteries have already been divided into two classes: (1) those in stations where there are military cantonments and the military works in which are under the charge of the Inspector-General of Military Works ; and (2) those in other military cantonments and civil stations.

In both classes of stations joint estimates* of expenditure should be framed annually by the undermentioned officers :—

(See Financial Department Resolution No. 87, dated 9th January, 1875.)

(a) In the case of all expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, &c. ; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department. } By the Chief Magistrate of the district and by the Chaplain.

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* The estimates should be for the financial year, and should be prepared in advance as is prescribed for other budget-estimates.

(b) In the case of all expenditure connected with repairs and additions to church fabric, to church compound, or cemetery walls, to cemetery gates, walks, wells, chaukidars or other church servants' houses, provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department. } By the Executive Engineer and by the Chaplain.

(See Financial Department Resolutions No. 87, dated 9th January, 1875; No. 2024, dated 31st March, 1875; and No. 675, dated 9th February, 1876.)

The estimates of expenditure to be prepared by the Executive Engineer and the Chaplain should show distinctly the probable charge under each of the following heads :—

(I) New works connected with additions to existing churches and improvements to church compounds.

(II) New supplies of furniture for churches and sanctioned articles of church use.

(III) New works connected with additions to existing burial-grounds.

(IV) Repairs to churches and church furniture and maintenance of church compounds.

(V) Repairs to burial-grounds to be executed by Public Works officers.

(VI) Repairs to burial-grounds, including planting and cleaning, to be entrusted to the Chaplain or chief civil or military officer of the station or cantonment under paragraph 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the budget-estimate of the Public Works Department. The estimates for the same will be subject to the scrutiny of, and be passed by, the Superintending or Chief Engineer or local Government or Administration, according to the rules in force in the Public Works Department.

In stations in which the churches and burial-grounds are under the Local Governments and Administrations in which the Provincial Service arrangements are in force, the charges debitable to the Public Works Department will be provided for in the Provincial Public Works Budget-estimate. In other provinces and in the Military Works Branch the charge will be provided for in the Imperial Public Works Budget-estimate under Civil buildings.

2. The following scale of establishments should be maintained at all cemeteries :—

(i) for a cemetery of which the area is five acres or less, one mali-chaukidar;
(ii) for a cemetery of which the area is more than 5 and less than 10 acres, one mali-chaukidar and one assistant coolie;
(iii) for a cemetery of which the area is more than 10 and less than 15 acres, one mali-chaukidar and two assistant coolies; and
(iv) for a cemetery of which the area is more than 15 acres, one mali-chaukidar and three assist ant coolies.

It is left to the Local Governments and Administrations to determine the proper wages to be given to each servant. The cost of this establishment will be charged to provincial services in the case of those Local Governments and Administrations in which the provincial service arrangements are in force, and in the case of other Local Governments and Administrations and the Military Works Branch of the Public Works Department to imperial funds. In either case the charge will be included in the civil budget estimate.

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4. No portion of the receipts from cemeteries and church compounds should be retained by any Government officer to be directly expended by himself; all such receipts should be paid into the civil treasury to the credit of the Public Works Department. In the case of receipts from cemeteries and church compounds in charge of the Military Works Branch, and under those Governments and Administrations in which the provincial service arrangements are not in force, the credit will be treated in the Public Works accounts as a receipt under Imperial Public Works Revenue. In the case of the other Governments and Administrations, the credit will be raised to Provincial Service Public Works Revenue. But the amount passed upon the joint estimate framed by the Executive Engineer and Chaplain to provide for planting a cemetery and preserving it in decent order should be entrusted to the Chaplain where there is one. Where there is no resident Chaplain, the amount should be placed at the disposal of the Chief Magistrate on the spot, or of the senior military officer if the cemetery is attached to a military cantonment. The necessary funds for the purpose will be advanced by the Executive Engineer concerned to the Chaplain or civil or military officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise, to the Executive Engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the miscellaneous advance account of the Executive Engineer. All planting of shrubs and trees by private persons in cemeteries should be under the control of the Chaplain if resident, otherwise under that of the Magistrate or senior military officer as the case may be. When practicable, a well should be sunk in or near every cemetery.

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Home Department letter to the Ven'ble the Officiating Archdeacon of Calcutta, No. 110, dated the 22nd May, 1883.

In regard to churches and cemeteries situated within the limits of a military cantonment, the Government of India have decided —

(1) that the Chaplain is required to obtain the permission of the officer commanding the station before ordering a tree to be cut down in a cemetery or church compound situated within the limits of a cantonment;

5. It should be understood that the Government cannot provide cemeteries at the public expense for native Christian communities.

Ecclesiastical Proceedings, November, 1877, No. 15.

[NOTE.—Where their number is small, the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for His Lordship's (Bishop's) consideration whether, if the necessity of dealing at the present time with this matter of native Christian interment be in his judgment unavoidably established, it should not be carefully examined in consultation with the several Local Governments, having regard to the diverse needs and circumstances of the population in each separate province.]

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Regarding the burial of such persons as have laid violent hands upon themselves, the Governor-General in Council has come to the following conclusions:—

(*a*) It is reasonable in this matter to regulate the conduct of of Clergymen of the Church of England, who serve the Government India, by the law and practice of the Church of England.

(*b*) There is no authority for holding that the Rubric under consideration applies to those who have caused their own death when in a state of mental insanity. For holding the contrary there is the authority of commentators and of judicial *dicta*. There is also the much greater authority derived from a usage which is very widespread and long continued, if indeed it is not quite unbroken. Testing the question by reason, it is only reasonable to hold that the framers of this Rubric did not intend as regards the burial of suicides to alter the law and practice that they found in existence, or to visit with what must be considered as an ecclesiastical penalty, an act for which the doer is not responsible.

(*c*) Sincere respect is due to the scruples felt by conscientious men in performing a service of extreme solemnity. Nevertheless, it would not be reasonable that such scruples should prevail against the ancient law and

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(2) that the officer commanding the station may order a tree to be cut down in the cemetery or church compound without the Chaplain's consent;

(3) that it rests with the Chaplain to sell the trees cut down in the cemetery or church compound, the proceeds being paid in, as required by the standing rules, to the civil treasury to the credit of the Public Works Department; and

(4) that the consent of the commanding officer should be obtained in respect of all repairs or alterations over which he or the cantonment committee may exercise control under the Cantonment Rules and Regulations, *e.g.*, Rules 13 and 26 of Chapter IV.

These orders, however, do not interfere with the duty of the Chaplain to see that the cemetery is kept clean of rank vegetation, shrubs, and undergrowth which are not included under the designation of trees.

Home Department letter to the Ven'ble the Officiating Archdeacon of Calcutta, No. 148, dated the 26th June, 1883.

practice of the Church of England which has been handed down to the present time, and which plainly authorizes the use of the burial service over persons who have caused their own death while in a state of insanity.

The Governor-General in Council must therefore require from all Clergymen connected with the Government their conformity to this ruling.

Church committees. Rules for—
Circular No. 13A, dated 21st August, 1868.

I.—In any station where there is a Government Chaplain, or a church which is the property of Government, and in every other station (where there is a Clergyman) there may be appointed not less than two nor more than four laymen, with the title of the church committee, to assist the Chaplain or Minister in the discharge of such duties as are not necessary parts of his spiritual office. If there be more than one church, a separate committee shall be nominated for each.

From these rules St. John's Church, Calcutta, is excepted, where the present constitution shall remain unaltered. And if in any station, from its small size or other causes, it may seem hardly possible to carry out these rules, the Chaplain or Minister shall make a representation on the subject to the Bishop.

II.—As a rule, members of the church committee shall be two in number; additional members shall only be appointed in exceptional circumstances and on the recommendation of the Bishop.

III.—In every station the Chaplain or Minister shall nominate one member of the committee.

IV.—The other member or members shall be appointed as follows:—

(*a.*)—In a purely military station where there are European troops, the commanding officer of the station, if willing to act, otherwise the military officer next in rank, who may be so willing, shall nominate the second member.

(*b.*)—In a station where there are no European troops (or merely a detachment to garrison a fort, as at Lahore or Lucknow civil lines), the chief civil authority of the station, if willing to act, otherwise the civil officer next to him in position, shall nominate the other member.

(*c.*)—In a mixed station where there are both European troops and a civil community, the other member or members of the church committee shall be appointed by a committee of selection, consisting of the chief civil and military authorities of the station, who may be willing to act on such committee of selection, and a third person, to be nominated by the Chaplain or Minister, from the non-official and uncovenanted community. The powers of this committee shall be strictly limited to the selection of a member or members of the church committee.

V.—A member of the church committee should be a member of the congregation of the church on the committee of which he is nominated.

VI.—The church committee shall be appointed annually in Easter week, except in stations where that time of the year in stations is unsuitable. At these stations the Bishop, on the representation of the Chaplain or Minister, may fix another time of appointment. The members of the past or of the previous year's church committee shall be eligible for re-appointment.

VII.—The Chaplain or Minister and church committee together constitute the vestry of the church or station. Moreover, any Clergyman resident in a station, but not in spiritual charge of it, may be elected to serve upon the vestry by the other members. The Chaplain or Minister is chairman of the vestry, with a casting vote in addition to his own, unless the Bishop or Archdeacon is present.

But the Bishop and the Archdeacon, who are now *ex-officio* members of the vestries of St. Paul's and St. John's, shall continue so.

VIII.—The vestry should meet not less than once a quarter.

IX.—The vestry will have no legal status as a corporate body, and no powers beyond those specified in these rules.

X.—The duties of a member of the church committee shall be:—

(*a.*)—To take part with the Chaplain or Minister in the distribution of money gathered at the offertory, in accordance with the Rubric, at the end of the communion service, due attention being paid to any particular recommendation made by the Bishop.

(*b.*)—To take part also in the management and expenditure of any other church funds, such as pew rents, where these exist.

(*c.*)—To share with the Minister the duty and responsibility of assigning the seats in the church and reserving official seats for such persons and their families as may be indicated in any order of Government.

(*d.*)—To make representation to the Bishop on matters connected with the ecclesiastical affairs of the station, to meet him or the Archdeacon on visitation (with the Chaplain or Minister) for conference on such matters and to answer such circulars and letters of enquiry as the Bishop or Archdeacon may address to them.

(*e.*)—To consult with the Chaplain or Minister on all matters connected with the fabric of the church and parsonage, if the building be public property.

(*f*)—To assist in collecting the alms of the congregation and in drawing up an annual report of their amount and distribution, to be published to the congregation and sent to the Bishop.

(*g*)—If the Chaplain or Minister has left the station without making any arrangements for divine service, or is prevented from doing so, to make such arrangements.

(*h*)—During the temporary absence of the Chaplain or Minister, or during a vacancy, to take charge of the church plate, books, linen, and all other property, and deliver them up with an inventory to the new Chaplain or Minister.

XI.—Should the nominee of the Chaplain (or, in a mixed station, the non-official member whose appointment is made by the committee of selection) vacate his office during a vacancy in the incumbency of the station or church, the other member or members shall nominate a colleague or non-official member of committee to act provisionally till the new Chaplain or Minister arrives, who may or may not adopt the appointment.

XII.—When an interpretation of any doubtful point in these rules is required, resort is to be had to the Bishop, and all the powers here vested in the Bishop may be exercised in his absence by the Archdeacon or Commissary.

It is to be understood that the performance of the duties of the Church committee is purely voluntary, nor is it incumbent on any person, whether a servant of Government or otherwise, to serve on any church committee or committee of selection.

Christian Drummers of Native Regiments exempted from certain cemetery fees—

Notification No. $\frac{1059}{XII\text{-}422}$, dated 15th August, 1887, publishing a letter from the Government of India, Home Department, to the address of the Registrar of the Diocese of Calcutta.

It has been decided by the Government of India that a Christian Drummer of a Native Regiment is a "British soldier" within the meaning of Rule III, Part II of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June, 1885 (*vide* page 21 *et seq.*, Department XII, Manual), and as such is exempt from the payment of any fee for the construction of a grave, or the erection of a monument in a burial ground.

FAIRS.

Notice of—to be given to Railway Companies. Circular No. 15, dated 19th April, 1877. and No. 3809 (D. P. W.), dated 11th December, 1871.

MUCH of the inconvenience and risk at present caused by the periodical congregation of large crowds of pilgrims at railway stations might be obviated if timely notice were given to the railway authorities of approaching fairs or religious assemblies. Commissioners are requested to communicate the dates of fairs direct to the traffic manager of the railway company in sufficient time to enable him to make the necessary arrangements for any accommodation which may be required for any extraordinary influx of passengers, and to instruct the Magistrates of their divisions, on the approach of any large fair or festival, to satisfy themselves that the station-master at the head-quarters railway station has been duly warned in time to make the necessary arrangements.

Report of—to Government, when necessary. No. 2938, dated 22nd October, 1879.

It is only necessary to report specially to Government where the attendance is not usually less than 100,000 persons, or where the fairs last for some days. On this basis, the fairs noted on the margin have been selected for special report to Government. The cases of all others should be disposed of by Commissioners in communication with the district officers concerned, except where the attendance is not below 100,000.

	I.—*Meerut Division.*
Saháranpur district	... 1. Hardwar fair, held in April.
	II.—*Agra Division.*
Agra district	... 1. Batesar fair, held in November.
	III.—*Allahabad Division.*
Allahabad district	... 1. Magh mela fair, held in January and February.
	IV.—*Rae Bareli Division.*
Rae Bareli district	... 1. Dalmau, held on last day of Katik.
	V.—*Fyzabad Division.*
Fyzabad district	... 1. Ram Naumi, Ajudhya, held on 1st April. 2. Katki, Ajudhya, held on 28th November.
Bahraich district	... 3. Saiyid Salar, Bahraich, 1st Sunday in June.

The report should treat of (1) the number of persons present; (2) the arrangements made for conservancy; (3) the extent of crime and the police arrangements; (4) the health of the people and the provision made for medical aid; and (5) the financial results; with any other matters of importance or interest.

Only *necessary* expenditure (in the way of conservancy, police, and sanitation) can be incurred under a Commissioner's authority on any of the fairs held in his division. Any expenditure over and above this must be referred to Government: and all surpluses (unless otherwise ordered) lapse to Government and must be credited as an item of the district nazúl fund.

Sanitary arrangements at—
Circular No. 32A, dated 12th August, 1869.

THE following rules have been prescribed for the management of important fairs :—

1. Any fair at which it is computed that 100,000 persons will congregate shall be considered an important fair ; but the following rules should govern the management also of every large fair :—

OFFICER IN CHARGE OF THE FAIR.

Circular No. 23, dated 2nd May, 1881.

2. The Magistrate and Collector of the district in which the fair is held should ordinarily be the officer in charge of the fair ; when he is unable to take immediate charge, he should depute one of his covenanted staff for the duty. No one but a covenanted officer should, under any circumstances, be placed in charge of any fair without the previous sanction of the Commissioner of the division.*

3. In the case of every important fair the Magistrate of the district, or officer charged by him with the conduct of the fair, should communicate confidentially with the Sanitary Department on matters relating to the sanitation of the fair and to the health of the people attending it ; and he should endeavour, by the utmost weight of his authority, to enforce the observance, by the people assembled, of measures deemed essential to their protection from disease.

SANITARY OFFICER.

4. The Sanitary Commissioner should, if possible, be present at every important fair.

5. He should take special note of the nature of the food and water supplied, and of all other points in the circumstances and habits of the people and the nature of the locality as may be supposed to bear on their health.

6. After the termination of every important fair the Sanitary Commissioner should submit a concise report of the fair to Government, with any recommendations suggested by his inspection.

MEDICAL OFFICER OF THE FAIR.

7. The Civil Surgeon of the district, as medical officer of the fair, should ordinarily have charge of the hospitals of the fair and visit them at least twice a day, affording all necessary professional aid both to those in hospital and to any who may be unable to be carried thither. At very important stations, as at Allahabad, Agra,

* The responsibility for the general management, for the measures adopted for the protection of life and property, and for the enforcement of the sanitary regulations laid down, must rest with a magisterial officer, and orders with regard to them can only be properly issued by him. It is the part of the police—as subordinate to the district staff—to see that these orders are obeyed ; and it is clear that the District Superintendent of Police, who has no magisterial powers, must either be wanting in the necessary authority or exercise authority which does not properly belong to him. It is further essential that a Magistrate should be present to promptly dispose of all cases that may arise and of all offences committed ; and if present, he, and not the District Superintendent of Police, is undoubtedly the officer to have the general control.

or Benares, the Civil Surgeon may, at his discretion, depute a medical officer of the rank at least of a sub-assistant surgeon to act for him and under his orders as medical officer.

8. The medical officer should visit without delay any part of the fair where the police have reported to him the outbreak of sickness or death arising from any cause. The sick should, if possible, be removed, together with their families if necessary, to the nearest available hospital.

The medical officer will endeavour to discover the cause of all deaths and take careful note thereof.

9. He should keep a register of admissions at every hospital, and after the termination of the fair shall furnish the Sanitary Commissioner with a return in the following form :—

Abstract of admission register of the hospital established at the fair in the month of 18 .

No. of hospital.	Description of hospital.	Total number admitted to hospital.		Total number discharged.		Total number died.		Forms of disease observed most commonly.	Diseases of those who died, or cause of death.	Place from whence those who died came to the fair.
		Males.	Females.	Males.	Females.	Males.	Females.			
I.	General ...									
II.	Ditto ...									
III.	For contagious diseases,									
	Found dead out of hospital.									

FERRIES.

Ferry collections. Report of—
No. 133, dated 22nd September, 1879, and No. 150, dated 10th October, 1879.

WITH the view of giving Commissioners of Divisions an opportunity of properly supervising and checking ferry collections, district officers should submit, by 30th April and 31st October of each year, a statement in the appended form to the Commissioner, in addition to any others which may be in force:

DISTRICT.

Hál tauzi or half-yearly account of demand, collection, and balances of ferry income for the year.

Name of ferry.	Annual demand, *i.e.*, amount of lease.	*Demand up to date.*			*Collection up to date.*			Net balances.	Memo. of surplus collections on account of kists not due.
		Net balance at close of last tauzi.	New kist.	Total demand.	Collections to close of last half-year.	Collections during half-year.	Total collections up to date.		
1	2	3	4	5	6	7	8	9	10

N.B.—(1) All leased ferries to be entered first; after them ferries held under khám management. For the latter the demand collection will be blank, and as in this case there can be no surplus collection in the last column, the collections for the same period during last year may be given.

(2) Surplus collections to be brought forward in subsequent tauzi in column 7 as they fall due.

Memorandum of the state of outstanding balances on account of ferry income for

On account of whole year.	Balances at close of last half-year.	Realized.	Remitted under sanction of Commissioner.	Balance at close of half-year ending.	Remarks.

N.B.—In column of "Remarks" quote number and date of authority for sums remitted.

Ferries. Annual statement of receipts, expenditure, and leases of—
G. O. No. $\frac{26}{\text{XII—870}}$, dated the 7th January, 1885.

IN continuation of Circular No. 133, dated 22nd September, 1879, Commissioners are directed to submit annual statements in the following forms, showing for the districts of their divisions (A) receipts and expenditure of ferries, and (B) leases of ferries.

A.—*Statement showing the receipts and expenditure on account of Ferries in the Division, during the year* 188 -8

Name of district.	Receipts.		Expenditure.		Surplus.		Remarks.
	Actuals of year under report.	Actuals of previous year.	Actuals of year under report.	Actuals of previous year.	Actuals of year under report.	Actuals of previous year.	
1	2	3	4	5	6	7	8

B.—*Statement showing the lease of Ferries in the Division for the year* 188 -8 .

Name of district.	Total of leases for year of report.	Total of leases for previous year.	Difference (+ or—) between columns 2 and 3.	Remarks.
1	2	3	4	5

Ferries held *khám*.
G. O. No. $\frac{9}{XII-557}$, dated 10th November, 1887.
G. O. No. $\frac{185}{XII-5}$, dated the 9th February, 1885.

The estimated and actual net receipts from all ferries held *khám* should invariably be entered in columns 2 and 3 of the annual statement (B) showing the leases of ferries.

Commissioners are informed that the statement should be submitted for the year for which ferry leases ordinarily run, *i.e.*, from the 1st October to the 30th September, and that statement A should be submitted on the 1st November and statement B on the 1st September.

Arrears of ferry collections. Procedure.
Circular No. 56, dated 19th October, 1881.

THE following procedure should be followed in cases in which, owing to default of payment on the part of a ferry lessee, either remission of arrears has to be granted, or sale of the hypothecated property ordered, in order to recover the amount due :—

(1) The sanction of Government in the General Department must be obtained to the remission of arrears, and this should be

applied for direct by the Commissioner, if he be of opinion that it ought to be granted; and

(2) When arrears have to be recovered by sale of property, the procedure to be followed should be the same as if the arrear were one of land-revenue.

Orders on proposals for sale of property will be passed by the Board of Revenue in the North-Western Provinces, without reference to Government, and by the Secretary to Government in the Oudh Revenue Department.

References regarding all matters relating to the administration of ferries (except those of an executive character, such as estimates for boat-bridges, ferries, &c., which should be forwarded to the Public Works Department) should be submitted to Government in the General Department.

Tolls for— Notifications No. 1225, dated 9th May, 1881, and No. 2037, dated 18th July, 1881.

TOLLS—according to the rates fixed in the following schedule—shall be levied on all persons, animals, vehicles or other things crossing any river by a public ferry under section 15 of Act XVII of 1878 (The Northern India Ferries Act):—

SCHEDULE.

	On rivers, class I.						*On rivers, class II.*						*On rivers, class III.*		
	Boats from 15th October to 15th June.			Bridges during 12 months, or boats from 16th June to 14th October.			Boats from 15th October to 15th June.			Bridges during two months, or boats from 16th June to 14th October.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
On every four-wheeled carriage and rath.	1	8	0	2	0	0	1	0	0	1	8	0	0	12	0
Ditto two ditto ditto ...	0	12	0	1	0	0	0	8	0	0	12	0	0	6	0
Ditto ekka and bahili ...	0		0	0	4	0	0	2	0	0	3	0	0	2	0
Ditto hackery on springs ...	0		6	0	2	0	0	1	0	0	1	6	0	1	0
Ditto cart and hackery, not on springs, drawn by eight bullocks, buffaloes, ponies, asses or mules, if laden.	1	0	0	1	8	0	0	12	0	1	0	0	0	8	0
On every cart and hackery, not on springs, drawn by eight bullocks, buffaloes, ponies, asses or mules, if not laden.	0	6	0	0	8	0	0	4	0	0	6	0	0	3	0
On every cart and hackery drawn by six or seven bullocks, buffaloes, horses, ponies, asses or mules, if laden.	0	8	0	0	12	0	0	6	0	0	8	0	0	4	0

	On rivers, class I.						On rivers, class II.						On rivers, class III		
	Boats from 15th October to 15th June.			Bridges during 12 months, or boats from 16th June to 14th October.			Boats from 15th October to 15th June.			Bridges during two months, or boats from 16th June to 14th October.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
On every cart and hackery drawn by six or seven bullocks, buffaloes, horses, ponies, asses or mules, if not laden.	0	4	0	0	6	0	0	3	0	0	4	0	0	2	0
On every cart and hackery drawn by four or five bullocks, buffaloes, horses, ponies, asses, or mules, if laden.	0	6	0	0	8	0	0	4	0	0	6	0	0	3	0
On every cart and hackery drawn by four or five bullocks, buffaloes, horses, ponies, asses, or mules, if not laden.	0	3	0	0	4	0	0	2	0	0	3	0	0	1	6
On every cart and hackery drawn by one two or three bullocks, buffaloes, horses, ponies, asses or mules, if laden.	0	3	0	0	4	0	0	2	0	0	3	0	0	1	6
On every cart or hackery drawn by one, two or three bullocks, buffaloes, horses, ponies, asses or mules, if not laden.	0	1	6	0	2	0	0	1	0	0	1	6	0	1	0
On every laden cart drawn by men,	0	3	0	0	4	0	0	2	0	0	3	0	0	1	6
On every empty cart or hackery not drawn by any animal.	0	1	6	0	2	0	0	1	0	0	1	6	0	1	0
Buffaloes or bullocks per head, if laden.	0	0	9	0	1	0	0	0	6	0	0	9	0	0	6
Ditto ditto ditto, if not laden,	0	0	6	0	0	6	0	0	3	0	0	6	0	0	3
On every elephant	1	0	0	1	8	0	0	12	0	1	0	0	0	8	0
Ditto ditto gear or howdah ...	0	3	0	0	4	0	0	2	0	0	3	0	0	1	6
Ditto camel, if laden ...	0	6	0	0	8	0	0	4	0	0	6	0	0	3	0
Ditto do, if not laden ...	0	3	0	0	4	0	0	2	0	0	3	0	0	2	6
Ditto horse, if laden or ridden,	0	4	0	0	6	0	0	3	0	0	4	0	0	2	0
Ditto do., unladen or led ...	0	2	0	0	3	0	0	1	6	0	2	0	0	1	0
Ditto tattu or mule, if laden or ridden.	0	0	6	0	0	9	0	0	3	0	0	6	0	0	3
Ditto ditto, unladen or led ...	0	0	3	0	0	6	0	0	3	0	0	3	0	0	3
Ditto ass, if laden or ridden,	0	0	6	0	0	6	0	0	3	0	0	6	0	0	3
Ditto ass, unladen or led ...	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3
Ditto sheep, or goat or pig...	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1
Ditto palanquin, dooly, palna or tanjan, with eight bearers.	0	12	0	1	0	0	0	8	0	0	12	0	0	6	0
Ditto ditto ditto, with six bearers,	0	8	0	0	12	0	0	6	0	0	8	0	0	4	0
Ditto ditto ditto, with four bearers,	0	6	0	0	8	0	0	4	0	0	6	0	0	3	0
Ditto ditto ditto, with two bearers,	0	3	0	0	4	0	0	2	0	0	3	0	0	1	6
Ditto foot passenger ...	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3
Goods not in any vehicle or otherwise provided for above. — On unpressed cotton, per maund.	0	0	6	0	0	6	0	0	4	0	0	4	0	0	2
Goods not in any vehicle or otherwise provided for above. — On other goods, per maund.	0	0	3	0	0	3	0	0	2	0	0	2	0	0	1

Under the same section the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to declare that the following shall be held to be exempted from payment of tolls :—

I.—All persons, animals, vehicles, and other things crossing any river by a public ferry, where employed or transmitted on the public service.

[A mail-cart, being on the public service, is entitled to cross a public ferry ; but passengers and other things thereon, not on the public service, should pay the ordinary rates laid down in the schedule (*G. O. No.* 1732, *dated 27th June*, 1881).]

II.—Foreign rulers and their followers or retainers, or other natives of distinction, when specially exempted by order of the Government, the Commissioner, or the Magistrate.

III.—Grass-cutters attached to cavalry or artillery regiments stationed in cantonments, including their ponies and loads of fodder.

IV.—Cultivators, with their cattle, implements, &c. ; wood-cutters, grass-cutters, and such like, whose work requires daily crossing—on such conditions as may be determined by the Magistrate in each case.

Exemption (*section* 15).—No new exemptions are contemplated under the rule now framed, which merely continues existing practice. It may be noted that the exemption granted to "natives of distinction" does not include their followers; and that it is for the Magistrate to determine in each case whether the exemption claimed is supported by sufficient proof of the right to it. It is believed there will seldom be room for doubt in this respect ; but should it arise, reference may be made to the Commissioner. Where it has been customary for lessees to compound or to levy reduced tolls from persons under rule IV, this should be adhered to; but district officers must exercise their discretion and decide according to the merits of each case, the object being to interfere as little as possible with existing arrangements or with vested rights and local customs (*G. O. No.* 1227, *dated 9th May*, 1881).

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59 32 Omit (*c*) from the clauses under which rules have been framed under the Northern India Ferries Act.

Ferries Act) :—

CHAPTER I.

RULES FOR THE CONTROL AND MANAGEMENT OF PUBLIC FERRIES.

Clause (*a*).

1.—The control and management of all public ferries shall be vested in the Magistrate of the district within which they are situated, under the supervision of the Commissioner of the division. The Magistrate of the district shall make necessary arrangements for regulating the traffic, and lessees shall be bound by such arrangements.

II.—Farms of ferries shall ordinarily be given from the 1st October in each year; but in cases where such arrangement is found to be impracticable or inconvenient, the farm may be given from such other date as may be approved by the Commissioner. The date on which the farm is to be sold, or tenders finally accepted, is left to the discretion of the Magistrate of the district; but it should ordinarily be not less than six weeks before the date on which the lease will begin to take effect.

Clause (b).

III.—Farms will be granted by the Magistrate of the district within which they are situated, subject to the confirmation of the Commissioner of the division.

IV.—The highest offer shall not necessarily be accepted; but when this is not done, the reason for non-acceptance must be recorded in writing. In granting a farm, regard must be had to the character of the person tendering for it, and his ability to provide for the proper service of the ferry, and to meet his engagements satisfactorily.

V.—Farms shall not be given for more than one year without the express sanction of the Commissioner, nor for more than three years without the sanction of Government.

VI.—A deed shall be drawn up in the form given below, declaring the conditions of the contract. That form shall, as a rule, be used: but other stipulations, not inconsistent with those therein provided, may be introduced according to local circumstances at the discretion of the Magistrate as in Rule 4.

VII.—Co-partnership in leases may be allowed if duly declared at the time when the farm is granted; but if allowed, it must be with the declared condition that each partner—whose name shall be duly entered in the deed—shall be jointly and severally responsible for the whole amount of the lease.

VIII.—The farm shall not be sub-let or transferred to another person without the consent of the Magistrate of the district; and where such consent has been given, the primary lessee will remain jointly responsible with the under-lessee or transferree for all amounts due under the lease.

IX.—Infraction of the terms of the lease will expose the farmer to the penalties prescribed in Chapter IV of the Act. The farmer and servants shall also be liable to punishment for any offence he or they may commit against the law in their management of the ferry.

X.—The Magistrate of the district shall report to the Commissioner, within 15 days, the farms granted and the arrangement made for ensuring the fulfilment of the contract. The Commissioner shall, with as little delay as possible, pass such orders as may appear called for.

XI.—The amount of the lease of a public ferry shall be made payable in monthly instalments, the amounts of which for each month shall ordinarily be one-twelfth of the yearly amount, payable on the 1st day of the month; but the monthly instalment may in special cases be fixed according to the probable receipts in that month.

Clause (e).

XII.—The Magistrate is required to see that payment of the instalments as they become due is made with regularity. If there is any delay on the part of the farmer, he should at once proceed to recover the amount due in the manner prescribed by section 9 of Act XVII of 1878, unless on special grounds it is thought proper to show some indulgence. But if the proposed indulgence exceed one month, the sanction of the Commissioner must be obtained.

XIII.—Sufficient security for the performance of the contract must be taken. An advance of not less than one-fourth of the sum for which the farm for the year is granted is ordinarily sufficient, if regular and prompt payment of monthly instalments as they become due is insisted on; but if an advance is not taken, the lessee should be required to furnish good and sufficient security for the full amount of the lease.

XIV.—The Magistrate is required to satisfy himself that the security tendered by the farmer is sufficient, and that the farmer is a person of respectability and sufficient means. The Commissioner will be careful to see that the Magistrate has paid due attention to these points; and if they appear to have been neglected, he should withold confirmation from the farm. The Commissioner should also ascertain that the instalments have been properly calculated in accordance with Rule 11.

XV.—The construction and maintenance of ferries of the nature described in clause (f) will be arranged by the Magistrate, in communication with the Commissioner, according to the local circumstances and necessities; but all such bridges on navigable rivers shall ordinarily be opened free of charge at stated hours (to be decided by the Magistrate), twice in every 24 hours, for the passage of vessels and rafts.

Clause (f.)

XVI.—The Magistrate, subject to the approval of the Commissioner, shall fix—(a) the number, kind, and size of boats to be kept at each ferry, (b) the number of crew to be employed on each boat at the different seasons, according to circumstances; (c) the number of passengers, animals, and vehicles, and the bulk and weight of other things that may be carried on each boat; and (d) the hours during which, and the intervals within which, the lessee shall be bound to ply. The Magistrate shall also satisfy himself, by causing periodical

Clause (g.)

inspection, that the boats are kept in suitable repair, are safe and trustworthy, and of the size fixed for the ferry.

XVII.—In every ferry boat there shall be two broad lines clearly painted in white on the broadside of the boat, below which immersion should on no account be permitted; the upper line marking the safe limit of immersion for the dry season and the lower for the rains The safe amount of free board should be determined in each case by the District Engineer, under the orders of the Magistrate.

XVIII.—Every ferry boat shall be numbered and have conspicuously painted on it in Urdu and Hindi the number of passengers and amount or weight of cargo it is allowed to carry therein.

XIX.—During the rains passengers should not ordinarily be carried on boats laden with carts or pack-animals, except those actually in charge of or accompanying the carts or animals. Where such a prohibition is considered necessary by the Magistrate, it should be inserted in the lease.

Form of lease of a public ferry.

1. AB, inhabitant of C, son of D, is authorized to collect tolls from all persons crossing the E ghát by the ferry boats (or floating bridge) over the river F from June 1st to May 31st, 188 inclusive.

2. For this purpose he is empowered to station toll-collectors at not more than one place on either bank, who are hereby authorized to prevent any person, with the exceptions noted below, from crossing by any boat (or bridge) till the toll be paid. They are not authorized to prevent persons from fording the river.

3. Tolls shall be levied according to the annexed schedule, and no toll-collector shall demand or take more than the authorized amount.

4. The lessee shall suspend, in some conspicuous place on either bank, a list of the exemptions referred to in para. 6, and a schedule of the tolls legibly written in English, Urdu, and Hindi, according to the annexed schedule. Each toll-collector shall also keep and produce, on the demand of every passenger not on foot, a similar schedule written on paper.

5. The aforesaid lessee, AB, is bound to pay into the Magistrate's court the following sums by instalments on each date as mentioned below :—

				Rs.
1st October, 188	...	...	...	...
1st November, 188	...	...	...	...
&c., &c., &c.	...	...	...	...
		Total	...	...

6. The following shall be held to be exempted from payment of tolls :—

(a) All persons, animals, vehicles, and other things crossing any river by a public ferry, when employed or transmitted on the public service.

(b) Foreign rulers and their followers and retainers, or other natives of distinction, when specially exempted by order of the Government, the Commissioner, or the Magistrate.

(c) Grass-cutters attached to cavalry or artillery regiments stationed in cantonments, including their ponies and loads of fodder.

(d) Cultivators, with their cattle, implements, &c. ; wood-cutters, grass-cutters, and such like, whose work requires daily crossing—on such conditions as may be determined by the Magistrate in each case.

7. The aforesaid lessee, AB, is bound to maintain not less than efficient boats always at the ghát, of maunds burthen, measuring feet in length and in breadth, of which not less than shall have platforms measuring 12 feet each way. The lessee shall also provide a moveable platform for every boat, to facilitate the entry and exit of passengers and cattle. The Magistrate will determine whether the boats provided are sufficiently safe and trustworthy ; and if he declare any boat to be unsafe or unsuited to the purpose, the aforesaid farmer, AB, shall provide another within the space of one week. (This clause will of course be different in the case of a floating bridge.)

8. The lessee shall be bound to observe and conform to the regulations made by the Magistrate for the management of the ferry and sanctioned by competent authority, whereof a copy is herewith delivered to him.

9. The farm shall not be under-let or transferred to another person without the consent of the Magistrate ; but where such consent has been given, the primary lessee will remain jointly responsible with the under-lessee or transferree for all amounts due under the lease.

10. Infraction of the terms of the lease will expose the farmer to the penalties prescribed in Chapter IV of the Act. The farmer and his servants shall be liable to punishment for any offence he or they may commit against the law in their management of the ferry.

*11. The lessee shall be bound at once to remove any boatman, servant, &c., whom the Magistrate may consider an unfit person to act as such.

Magistrate.

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*It is desirable that the authority given under this clause should be freely used by Magistrates when suspicion exists as to the men not being of good character, or of their dishonestly extorting unauthorized fees. (*G. O. No.* 1227, *dated 9th May*, 1881.)

Form of subscription to a copy of the above lease by way of counterpart engagement.

I, AB, inhabitant of C, son of D, have perused and understood all the stipulations contained in the above lease. To the terms therein prescribed I give my consent, and hold myself bound by them. I have also received a copy of the regulations made by the Magistrate, under competent sanction, for the management of the ferry, and agree to abide by them. In evidence thereof I hereby affix my signature. I also find security for the payment of the instalments fixed in the lease according to the annexed bond.

Farmer.

Witnesses attesting the signature :

R_____

S_____

SCHEDULE.

(*As in Notification No.* 2037, *dated* 18*th July*, 1881, *above.*)

CHAPTER II.

RULES FOR THE COLLECTION OF TOLLS ACCORDING TO THE RATES FIXED BY GOVERNMENT UNDER SECTION 15 OF THE NORTHERN INDIA FERRIES ACT.

Section 12 (*d*).

I.—For the purpose of levying the tolls fixed by Government under section 15 of the Act, rivers in the North-Western Provinces and Oudh are divided into the following three classes ; and all persons using any public ferry, which is now or may hereafter be established, shall pay the tolls according to the rates fixed in the schedule for each class, whether boats or floating bridges be used : provided that no tolls shall be demanded from persons fording a river :—

First class.—The Ganges, Jumna, Ghágra, and Chauka throughout their course within these provinces.

Second class.—The Rapti, the Gandak, the Tons, the Ramganga (from Bareilly downwards), and the Gumti.

Third class.—All streams other than the above in the united provinces.

II.—Contractors or (where the ferry is not leased) persons in charge of public ferries are empowered to station toll-gatherers at not more than one place on either bank, who are authorized to prevent any person (not exempted under IV) from crossing by the boat or bridge until the toll is paid.

III.—Every toll-gatherer shall keep a supply of proper tickets to be given to passengers crossing by boat or bridge ; and in no case, except with the full consent of the passenger, must any colouring matter be put on the person of passengers in lieu of supplying them with tickets.

IV.—The following shall be held to be exempted from payment of tolls :—

(1) All persons, animals, vehicles, and other things crossing any river by a public ferry, when employed or transmitted on the public service.

(2) Foreign rulers and their followers or retainers, or other natives of distinction, when specially exempted by order of the Government, the Commissioner, or the Magistrate.

(3) Grass-cutters attached to cavalry or artillery regiments stationed in cantonments, including their ponies and loads of fodder.

(4) Cultivators, with their cattle, implements, &c. ; wood-cutters, grass-cutters, and such like whose work requires daily crossing—on such conditions as may be determined by the Magistrate in each case.

V.—Any vehicle passing laden over a ferry or bridge, and returning unladen within 12 hours, shall be exempt from the payment of tolls on its return journey ; and any vehicle passing unladen over a ferry or bridge, and returning laden within 12 hours, shall pay only the difference between the tolls for laden and unladen vehicles on its return journey. This rule shall also apply to foot passengers with loads.

If the 12 hours' limit prescribed in this rule is found to be inconvenient or give rise to disputes, there is no objection to its being altered, with the Commissioner's consent, to any similar proviso (such as between sunrise and sunset) that may be found locally to be more convenient (*G. O. No.* 1227, *dated 9th May*, 1881).

VI.—Animals drawing any vehicle for which toll can be demanded are not to be also charged with toll.

Accidents. Report of— Circular No. 52, dated 11th November, 1882.

DISTRICT officers, when granting leases for ferries, should insert a clause binding the lessee to report at once to the nearest police-station any accident connected with a ferry by which death or injury amounting to grievous hurt is caused.

Exemption from tolls of animals, &c., crossing on public service. G. O. No. 3168, dated 6th September, 1882.

PERSONS in charge of animals, vehicles, and other articles for which free passage is claimed at Government ferries, on the ground that they are being transmitted on the public service, must be provided by the local authorities of the departments concerned with passes, specifying distinctly the articles for which passage is claimed. In the event of their not being so provided, or of the articles not corresponding to the description given in the passes, tollage may be demanded, and when demanded must be paid.

Ferry tolls. Private boats to be exempted from payment of—

Notification No. $\frac{267}{XII-39}$ dated the 28th April, 1884.

THE Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to direct the following addition to clause 2 of the authorized form of ferry lease published in Notification No. 1225, dated 9th May, 1881 :—

"Provided that they (the lessees) are not authorized to prevent any person from crossing free of toll in a private boat, such boat not plying for hire, and such person not having used the approaches to or landing-places of the ferry."

Beheea sugar-mills. Exemption of—from the payment of ferry tolls.

G. O. No. $\frac{1041}{XII-426}$, dated 29th July, 1885.

ALL Beheea sugar-mills are exempted under clause (*d*), paragraph 6, form of ferry lease (*vide* page 63, above) from the payment of ferry tolls.

GOVERNMENT GAZETTE.

THERE will be six Parts in each *Gazette*.

Gazette of North-Western Provinces and Oudh. G. O. No. 1716, dated 27th June, 1879, and No. 76, dated 2nd July, 1879.

I.—Notifications of the Government, North-Western Provinces and Oudh, issuing from the General, Public Works and Irrigation Secretariats; Notifications of the Appropriation of Land for public purposes; Crop and Weather Reports and Republications from *Gazette of India*,—such as Financial Resolutions, extensions of leave, &c.

II.—Circulars and Orders by the High Court, Board, Judicial Commissioner, Oudh, Accountant-General, Inspector-General of Police and others, Postal Notices, Railway Traffic and Trade Returns, Prices Current, Meteorological Reports and Rain Statements, and Advertisements.

III.—Municipal Supplements.

IV.—Special Supplements.

V.—Bills of the Governor-General in Council.

VI.—Acts of the Governor-General in Council.

All matter intended for insertion under Part II of the *Government Gazette* should be despatched so as to reach the Press by Thursday morning in each week at latest.

Gratuitous supply of the Gazette of India. (Home Department, 236, 26th February, 1887.)

The following is the list of newspapers in the North-Western Provinces and Oudh, to which the Governor-General in Council has been pleased to sanction the gratuitous supply of the *Gazette of India*.

No.	Names of Newspapers.	Place of Publication.
1	The Pioneer	Allahabad.
2	" Express	Lucknow.
3	" Indian Union...	Allahabad.
4	" People's Budget and Railway Service Gazette...	Ditto.
5	" Delhi Gazette	Agra.
6	" Oudh Akhbar	Lucknow.
7	" Aligarh Institute Gazette	Aligarh.
8	" Hindustan	Kala Kankar.
9	" Bharat Jiwan	Benares.
10	" Nasim-i-Agra	Agra.
11	" Hindi Pradip	Allahabad.
12	" Almorah Akhbar	Almora.
13	" Dabdaba-i-Qaisari	Bareilly.

NAZUL.

Fixing the date for the submission of Nazul Fund Budgets, and divisional statements in Oudh.
G. O. No. 1824A, dated 29th June, 1878, Oudh.

The Nazúl Budgets should be submitted by District Officers to Commissioners on the 15th of October of each year, so that when preparing the budgets, District Officers may have the actuals of the previous 18 months to assist them in the preparation of the estimates.

The 10th of November and 1st June in each year are fixed as the respective dates on which the Nazúl Budget and the divisional statements of Nazúl Funds should be submitted by Commissioners to Government.

Reports on—
Circular No 113A, dated 21st December, 1878 (N.-W. P.) and Circular No. 990., dated 7th October, 1878, (Oudh).

At the close of the year a report on the receipts and expenditure will be submitted to the Commissioner, the accounts being drawn up in the following form. No balances will be brought on from year to year, as all such lapse to provincial funds :

Form.

Receipts.						Expenditure.			
Source of income.	Actual income of previous year.	Estimate of year of report.	*Actuals of year of report.* On account of previous year.	On account of current year.	Total.	Heads of expenditure.	Actuals of previous year.	Estimate of year of report.	Actuals of year of report.
I.—Receipts from houses and buildings.						I.—Establishment for collection.			
Details.						*Details.*			
(a) ...						(a) ...			
(b) ...						(b) ...			
(c) ...						(c) ...			

FORM.

RECEIPTS.						EXPENDITURE.			
Source of income.	Actual income of previous year.	Estimate of year of report.	*Actuals of year of report.*			Heads of expenditure.	Actuals of previous year.	Estimate of year of report.	Actuals of year of report.
			On account of previous year.	On account of current year.	Total.				
II.—Gardens and lands. *Details.*						II.—Establishment for maintenance. *Details.*			
(*a*) ...						(*a*) ...			
(*b*) ...						(*b*) ...			
(*c*) ...						(*c*) ...			
III.—Miscellaneous *Details.*						III.—Repairs to nazúl buildings. *Details.*			
(*a*) ...						(*a*) ...			
(*b*) ...						(*b*) ...			
(*c*) ...						(*c*) ...			
IV.—Extraordinary.						IV.—Miscellaneous *Details.*			
(*a*) ...						(*a*) ...			
(*b*) ...						(*b*) ...			
(*c*) ...						(*c*) ...			
Total ...						Balance ...			

Upon the receipt side should be shown in order under, (*a*), (*b*), (*c*), &c., the different localities from which the income is derived. Head I will generally refer to the rents of houses and shops. Head II, to the receipts from gardens and lands, whether by lease of the same or by sale of the produce. Under head III, "Miscellaneous" will be entered such items as sale of bricks or other materials, refunds and miscredits, bazár dues, loans repaid, interest on vested funds, costs in civil suits decreed to and received by the fund, &c. Under IV, "Extraordinary," the proceeds of sale of lands or houses will be shown, or any other source of receipt not likely to recur, and the G. O. sanctioning the sale should be quoted.

On the expenditure side, under the head of "establishment for collection," will be entered the details of the establishment, if any be entertained. Under the head of "establishment for maintenance" will be entered the details of the establishment (as chaprasis for collection, malis, bhistis, &c.,) for maintenance: and so forth. Under the head "Miscellaneous" will be charged expenses of litigation, contingencies of establishment for collection and maintenance, and all other miscellaneous expenditure not properly falling under any special head.

In the report which accompanies the statement, explanation should be given as to variations in the amount of receipts or the pay of establishments between the year reported on and that preceding it, and all exceptional items should be cleared up. The surplus amount by which receipts exceed expenditure should be distinctly stated and attested by the Treasury officer.

Government looks on its nazúl property as a distinct source of revenue ; and district officers should exert themselves to make this property as remunerative as is possible, consistently with proper management.

Extract Resolution No. 1116A, dated 6th November, 1879.

All leases of nazúl land (extra or intra-municipal) for building purposes must be reported for the sanction of Government. Leases of such land for cultivation should also be reported for sanction if the term of the proposed lease exceeds 10 years.

Nazul. Leases of— No. 1271, dated the 28th April, 1880.

Leases of nazúl property, other than cultivated land, should be given for the financial year from 1st April to 31st March. Leases for cultivated land will ordinarily run from 1st June ; the demand and receipts shown in the nazúl accounts being those realizable or realized within the financial year.

G. O. No. 490, dated 27th February, 1880, and No. 660, dated 12th March, 1880.

When once it has been finally decided that any portion of intra-municipal nazúl is to be made over to a municipality, no mention of this portion should appear in the district nazúl budget. But intra-municipal nazúl which has not been made over, and which remains in the hands of Government (as *e.g.* in Lucknow and Fyzabad), should be entered in the nazúl budget, a note being made of the fact of its being intra-municipal. Under no circumstances should the income from intra-municipal nazúl property which has not been made over to the municipality be excluded from the nazúl budget, or spent otherwise than under the standing orders as to ordinary nazúl.

Nazul property within municipalities. Circular No. 1150, dated 23rd December, 1878.

Every transfer of nazúl property must be reported for the sanction of Government. When nazúl property is made over to municipalities, it is only the usufruct which is thus made over. The proprietary right remains with the Government. When therefore such nazúl property is disposed of, the proceeds are credited to provincial revenues.

G. O. No. 510, dated 6th August, 1879.

The Government recognizes no claim of municipalities to compensation for nazúl lands appropriated for public purposes. The Government does not make over the proprietary right in nazúl or unclaimed lands to municipalities, but simply surrenders the proceeds to them for such time as it may deem advisable, and it has the right of resuming possession when it thinks proper without the payment of any compensation. Any suit affecting the *proprietary* rights to such lands in municipalities will be against the Government and not the municipality concerned.

G. O. No. 536A, dated 9th September, 1875, (Muni. Dept.)

Board's Circular sanctioned by G. O. No. 690, dated 21st August, 1881.

Nazúl land within municipalities should not be alienated even for public purposes without the sanction of Government.

Sale of—
Circular No. 75, dated 28th June, 1879.

When application is made for the sale of nazúl property, it should always be stated whether such property is situated within or without the limits of a municipality, and whether it is proposed to credit the proceeds to municipal or provincial (nazúl) funds.

In cases where nazúl property has been formally made over to a municipality, the number and date of the Government order authorizing such transfer should invariably be quoted; otherwise it will be assumed that the nazúl in question is on the district nazúl list.

Lists of—to be kept up.
G. O. No. 23, dated 5th January, 1881.

All lists of nazúl property should be properly kept up for each district.

Nazúl land: Sale of—undesirable.
Circular No. 17, dated 9th April, 1881.

It is undesirable to permanently alienate nazúl property which, even though useless or yielding only a small income now, may possibly prove extremely valuable hereafter. It is particularly necessary to bear this in mind with regard to land situated in or near large towns. The mere fact of a private individual being anxious or willing to purchase at what may be considered a fair market-value at present is not in itself a sufficient reason for discounting the future for the sake of a small present gain; and to do so would be extremely short-sighted policy and a sacrifice of public interests. When land is required for building, leases for a term of years should generally be preferred to sale outright. In most cases, probably, a rent could be obtained equal to the interest of the purchase-money if invested under the rules; and even if it is slightly less, it must be remembered that the tendency of land everywhere is to rise in value, and that a slight temporary loss may be amply compensated for hereafter.

Sale and lease proceeds of intra-municipal nazúl lands.

For orders regarding the credit of the rents derived from leases of intra-municipal nazúl land and of the sale proceeds of such land when permanently alienated see G. O. No. $\frac{829}{\text{XI—586}}$, dated 4th May, 1888, printed at page 52—XI. of this Manual.

POST-OFFICE.

(*a*).—IMPERIAL POST.

Official covers.
No. 3477, dated 22nd December, 1879.

THE rule in the "Postal Guide" requires that the superscription "On Her Majesty's Service" should appear on the cover of official letters, and a form of superscription is given. The letters printed on the service postage label do not alone fulfil the prescribed conditions, and therefore cannot be accepted as a sufficient certificate entitling a cover to transmission by post under the rules applicable to official correspondence.

Official correspondence.
No. 4, dated 3rd January 1879 (India No 2768, dated 16th December, 1878).

Government officers are bound to receive and to pay the postage which may be due on articles addressed to them under the superscription "On Her Majesty's Service" and under the signature in full of the sender.

Post cards. Use of—for official correspondence.
No. 54, dated the 26th August, 1880

It is left to the discretion of each head of an office to decide (subject to the approval of the head of the department) for what classes of communications quarter-anna post cards shall be used. As a general rule, only routine matters should be referred to in them: but with this limitation, and as far as each departmental head allows, the fullest use should be made of the cards.

Supply of information from postal records to Government.
Government of India, Department of Finance and Commerce, Resolution No. 4110, dated 13th October, 1884.

Whenever it may be necessary to obtain any information from the records of any Post office in India, such information shall, on the application of a Secretary to the Government of India, or of a Secretary to a Local Government or Administration concerned, be given by the chief postal authority to whom such Post-office is immediately subordinate.

Use of official paper and stamps.
G. O. No. $\frac{3142}{X-748}$, dated 12th August, 884. (Financial Department).

The following extract from a letter No $\frac{C.O.}{214}$, dated the 5th July, 1884, from the Accountant-General, North-Western Provinces and Oudh, is published with the request that all reasonable attention may be given to the matter * * *

Rule 325, page 69 of the Indian Postal Guide, 1888, lays down that communications of the kind mentioned in the margin must not only not be sent on Government service and paper, but that the replies must be sent "Service Bearing" from all Government offices.

1. Petitions.
2. Applications for appointments or transfers.
3. Inquiries about title to leave, promotion &c.
4. Applications for last pay certificates, or no demand certificates, and any other communications relating to the private interests of the writers.

The Government of India has laid down the further rule in Notification No. 2006, Financial Department, dated 14th July, 1869, that "applications for leave should be submitted by officers in letters post paid," and it is therefore evident that if applications for leave must be post paid by the sender, all inquries about possible leave or the effect of taking leave must *á fortiori* be sent post paid.

These rules are all founded on section 43, * Act XIV of 1886, and have the force of law : and it would therefore seem advisable that all communications which infringe the rules should be returned to the senders "Service Bearing;" that they should be requested to pay the official postage charged on their letters; and that no replies of any sort should be given to such letters until they are sent on private paper and with private postage.

Letters "service unpaid." Option on the part of Government officials as to sending—G. O. No. $\frac{1882}{X.-118}$ dated 10th April, 1886.

In continuation of G.O. No. $\frac{3142}{X-745}$, dated 12th August, 1884, and with reference to rule 361† of the Indian Postal Guide for the month of October, 1885 (reproduced in the margin for facility of reference), officers are informed that the Government of India have explained, as follows, that the permissive form of the rule expresses an option between acting under its provisions and using official paper and stamps (in prepayment) for communications of the kind described :—

† 361.—*Government officials may send articles "Service Unpaid."*—Letters, parcels, and packets sent by Government officers in their official capacity which relate nevertheless to the private interests and concerns of the individuals addressed, may be endorsed according to the specimen form given on the margin, under the full signature and official designation of the person by whom they are sent. Letters, parcels, and packets so addressed are regarded by the Post-office as private articles, but are charged, on delivery, with unpaid postage at prepaid rates, and not at double rates, as in the case of ordinary articles. Under this head come replies sent to communications of the kind noted in the margin as well as any other communications of a like kind which Government officers may make to individuals (whether private persons or Government officers) relating to the private interests of the addressees.

Service Unpaid.

To

A. B.,

CALCUTTA

C. D.,

Accountant-General.

Petitions, applications for appointments, requests for transfer, inquiries about title to leave, &c

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*"Any person sending by post, under colour or pretence of an official communication, any letter, paper, writing or other enclosure of a private nature, shall be liable to fine of Rs. 500."

Extract paragraph 2 of Government of India, Department of Finance and Commerce, No. 301, dated 21st January, 1886.

In reply, I am to point out that the rule quoted, which is now rule 361 in the latest issue of the Postal Guide, does not lay down that such communications must not be sent on "Government Service" or written on official paper, or that they *must* be sent "Service Bearing." All that the rule says is that Government officers in their official capacity *may* send communications of the nature referred to "Service Unpaid." Subject, therefore, to any orders which the Local Government may issue, the head of each office can do as he considers best in the matter.

Method of packing—India's No 3721, dated 24th October, 1881.

Waxcloth is often used for the outer covering of articles intended for transmission by post. The postage stamps are affixed either to this outer covering or to the inside covering, which is generally of paper. In the one case the stamps do not adhere properly to the covering material, and are therefore liable to fall off; and in the other the outer covering is required to be cut open by the Post-office at the point where stamps are affixed, for the purpose of defacing the stamps under the rules of the Postal Department, and thus the object of protecting the article from rain or damp by the use of waxcloth is frustrated.

In some parts of the country, especially during the rains, the use of waxcloth for the transmission of articles by post may be indispensable. But when in such cases it is used, its use as an inside covering only is desirable.

POST-OFFICE.

(b).—DISTRICT DÁK.

Check to be exercised on peons of—by lambardars and patwaris.
Circular No. 34A, dated 30th July, 1867.

EACH postman of the district dák establishment is provided with a book in which will be entered by the patwári or lambardar, or other recognized person, the date on which he visits any village in his beat.

District officers should instruct patwáris, lambardars, and others to sign the book and enter the date on which it is presented by the peon; it being carefully explained to them that their signature is merely required as a check upon the postman, and to prove that he has gone his round, and, that it does not involve on them any responsibility or concern in the distribution of letters.

District Boards' correspondence—not privileged on District Dak lines.
Circular No. $\frac{1332}{X.-167}$, dated 12th March, 1887.

As the Government of India have decided that the correspondence of District Boards is not privileged to pass free of charge along district dâk lines, it will henceforward be necessary to stamp such correspondence with ordinary (non-official) stamps. This change must be given effect to not later than the 1st April, 1887.

All practicable measures of economy should be adopted in regard to the transmission of correspondence under the new rule.

Establishment.
G. O. No. $\frac{4186}{X.-483}$, dated 21st August, 1886. (Financial Department.)

The Post-Master General, North-Western Provinces, was requested to refer all changes proposed in District Dak establishments to the district officers concerned—securing their approval, if possible—before asking the sanction of Government.

POUNDS.

Memo. of Standing Orders on the Management of Cattle-pounds, North-Western Provinces and Oudh.

Rules for establishment and maintenance of— Circular No. 91A, dated 18th December, 1877.

Appointment of keeper, section 6, Act I of 1871.

It is not necessary to appoint a special officer as keeper, though it may often be advisable to do so. When practicable, and when this can be done without detriment to other duties, a subordinate official may be appointed to look after the pound. If it is proposed to place a police officer in charge, the sanction of the Inspector-General should be obtained.

Pay of keeper.

2. It is at the discretion of the Magistrate to fix the rate of pay in each case. Ordinarily such pay should not be less than Rs. 5 or more than Rs. 10 per mensem for independent charge. When the office of pound-keeper is held by a person holding another Government appointment, the pay should range from Re. 1 to Rs. 5 per mensem. But the total expenditure on account of a pound must in no case exceed the receipts, and ordinarily there should be a fair margin of surplus.

Section 18, clause A.

Herdsmen. Pay of— G. O. No. 399, dated 7th February, 1884.

Magistrates of districts may appoint herdsmen on pay not exceeding Rs. 5 per mensem. Rs. 3 will ordinarily be sufficiently high pay.

Rate for feeding impounded cattle, section 5.

3. No general directions can be laid down on the subject of feeding rates, but Magistrates should endeavour to preserve as much uniformity as is possible in such a matter.

Receipts.

4. The receipts should be paid by the pound-keeper into the tahsíli after the close of each month (account being kept in such form as may be directed by the Magistrate), and should be transmitted from time to time to the sadr treasury.

Surplus.

*5. The receipts from pounds, not within municipal limits, are at the disposal of the Magistrate of the district, to be spent on the objects specified in section 18, *viz.* (*a*) salaries of pound-keepers; (*b*) the construction and maintenance of pounds. The surplus that remains after satisfying these requirements will annually lapse to provincial revenues.

Building of pounds.

6. Pounds should be built only when the cost can be provided for from the income of the year, and under the orders of the district officer. The Public Works Department need have no concern with such

* Excepting rule 5 all these rules apply to the Kumaun Division (G. O. No. 214A, dated 31st January, 1878).

buildings, which require no engineering skill and ought to be of an inexpensive character.

Budget.

7. In drawing up his pound budget, which will be submitted to the Accountant-General only, the Magistrate will take no account of municipal pounds. He will base his estimate of receipts on the actual receipts of the previous year, from fines, sale of cattle, and miscellaneous items, modified by any circumstances which may lead him to anticipate a change. On the charge side he will estimate similarly for the salaries of pound-keepers, the feed of cattle, repairs to pounds, contributions to head-office, and miscellaneous expenditure.

Report.

8. An annual report on the working of the pounds will be submitted by the Magistrate of each district to the Commissioner of the division, before the 1st of May in each year, in the following form for the North-Western Provinces :—

Number.	Name of pound.	Number of cattle pounded and released on payment of fine.	Amount of fines received.	Number of cattle pounded and sold as unclaimed.	Amount received by sale of cattle.	Miscellaneous receipts.	Total income of pounds.	Pay of pound-keeper.	Feed of unclaimed cattle.	Repairs and construction of pounds.	Miscellaneous charges.	Total expenditure.	Surplus.	Deficit.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

In the report accompanying the Magistrate should compare the actual totals under columns 8 and 13 with the sums estimated in his budget for the year, and, where necessary, explanations of the difference should be given.

Accounts.

9. The feed of cattle reclaimed by the owners need not appear on either side of the accounts, unless (as is customary in Oudh) the system obtains of laying in a supply of bhusa, &c., at cheap rates, and using it as required, in which case the charges and receipts will not balance each other, and must both be shown in the accounts. All other receipts and charges should be shown, and a certificate from the treasury officer should accompany the report, attesting the payment of the surplus of the past year into the treasury.

10. Commissioners of divisions will themselves review the pound reports. Particular attention should be paid to the cost of establishment, which should not absorb a large proportion of the receipts; and explanation should be called for when it is observed that an unusually large number of cattle have been pounded or sold, or that the district pounds seem too many or too few for the public need. A divisional statement will be submitted by Commissioners of divisions to Government, showing the receipts and expenditure, district by district, in the above form.

Review by Commissioners.

11. The accounts of pounds within municipal limits will usually be shown in the municipal accounts and reports.

Municipal pounds.

In Oudh the annexed form should be substituted for that prescribed in paragraph 8:—

Circular No. 880., dated 12th September, 1878, as amended by G. O. No. 3310 dated 25th November, 1879 (Oudh only).

Number of pounds in each district.	Number of cattle pounded and released on payment of fine.	Amount of fines received.	Number of cattle pounded and sold as unclaimed.	Amount received by sale of unclaimed cattle.	Amount received on account of feed of cattle reclaimed.	Miscellaneous.	Total income.	Pay of			Repairs and construction of pounds.	Feed of reclaimed cattle.	Deductions from sale proceeds of unclaimed cattle on account of			Miscellaneous charges.	Total expenditure.	Surplus.	Deficit.	Remarks.
								Muharrir.	Herdsman.	Total.			Feed.	Refunds.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

The rates charged per head on account of feed for different animals should not be such as to make it possible for the pound fund to net a large sum as savings on the *actual* cost incurred in feeding. It is not intended that a penal or punitive rate for feeding should be levied from the owners of impounded cattle reclaimed; the penalty is levied in the shape of a fine fixed by the Act, and the feeding rate should not be pitched so as to mulct the owners in a large sum over and above the actual cost incurred in feeding. To adopt such rates is really, without any legal authority, to raise the fine prescribed in the Cattle Pound Act.

There should be a fixed time for feeding cattle in pounds. It is unreasonable to charge a day's feed to the owner when food has not been given or only partially given; and fixed hours (to be decided by district officers according to circumstances) would, to some extent, solve the difficulty. Cattle impounded for trespass should not, as a rule, be sent out to graze, because in this case it is unfair

Resolution No. 1116A, dated 6th November, 1879.

to charge the ordinary diet rates, while it is obviously inexpedient that the cattle should leave the pound, as the owner (coming to claim) might thereby be put to very great inconvenience. As pigs come under the definition of "cattle" under Act I of 1871, it is the pound-keeper's business to arrange for their custody and feed. If he objects to do so—and such objections seem to be not uncommon—his services should be dispensed with. On no account should pigs be allowed to wander about in the neighbourhood of the pound. Two separately conducted pounds are not needed in the municipality—the one for cattle found trespassing *within*, and the other for cattle found trespassing *without* municipal limits. There should be one pound (or more than one if necessary) within municipal limits, to which should be brought all cattle found trespassing in the locality of which the pound is the natural or convenient centre; and all receipts of such pounds should be credited to municipal funds, these funds meeting all expenditure. Any other arrangement is expensive and confusing. Grants from pound funds are not now made; any grants shown in the accounts should be supported by quotation of the Government order authorising them.

Rules for destruction of Pound registers.—
G. O. No. $\frac{1457}{XII-932}$, dated the 12th November, 1886.

POUND registers should be kept by the pound-keeper till the close of the year to which they pertain, and should then be removed to the Magistrate's office, where they should be retained for three clear years. After the lapse of three years they may be destroyed at the Magistrate's discretion.

Uniformity of fees for—desirable.
Circular No 50, dated 20th September, 1881.

THE rates fixed by the Magistrate, under section 5, Act I of 1871, for feeding and watering impounded cattle, which are to regulate the similar charges in the case of cattle attached in execution of a decree should not exceed the actual cost of feeding, &c., and they should be kept down as closely as possible to that limit. The rates will naturally vary from time to time with the prices of grain and fodder. But a closer approximation to uniformity than is at present attempted is certainly feasible, and Commissioners should arrange that, as far as possible, a uniform rate may be maintained, not only in each district, but from district to district.

PRINTING.

—done at the Government Press.
Circular No. 14A, dated 14th July, 1863.
Circular No. 43A, dated 3rd November, 1870.

HEADS of departments are not permitted to employ private presses instead of the Government Press for the printing of Government work. All printing should ordinarily be ordered exclusively from the Goverment Press, Allahabad.

Controlling officers are required to refuse audit to any item on account of printing charges in contingent bills unless supported by bills from the Superintendent of the Government Press, or good and sufficient reason for not having employed the Government Press is given by the disbursing officer.

Rules to be observed by officers employing the Government Press.
Circular No. 84A, dated 22nd November, 1877.

WITH the view of checking the expenditure on "printing," it has been decided that an annual allotment will be assigned to each department. This allotment will be made by the Superintendent, in consultation with the heads of departments, under the authority of the Local Government.

2. At the commencement of each month the press debt against them for the past month will be intimated to the officers concerned. This information can be given in detail if desired at any time.

3. When the allotment for any department has been exhausted, the press will decline to print any more work without the special sanction of Government, to be obtained by the head of the department concerned.

G. O. No. No. $\frac{2152}{X.—355}$, dated 20th April, 1886.

4. The printing of each piece of work sent to the press by subordinate officials must be pre-authorized by the heads of departments. [This authority must invariably be given in writing by the responsible officer, on each separate occasion.]

5. Except for the Government Secretariat, High Court, and the Board of Revenue, no note, docket or letter-headings will be printed unless the paper is supplied by the office concerned. In all forms, envelopes, and dockets the Superintendent is held responsible for selecting the cheapest possible paper commensurate with the importance of the matter to be printed; and officials are required to give the Superintendent their fullest support in this matter. This prohibition does not apply to duly authorised forms which are required for returns (*G. O. No.* 300 *A, dated* 14*th March*, 1877).

6. Heads of departments should register all their permanent forms, and furnish the Superintendent of the Press, once a year with a schedule of the requirements of each of their subordinate officials as regards each form. The indents of each department will be printed off and distributed once in the year, and after that no

further supply can be issued except under the authority of the head of the department.

7. All copies of work sent to the press to be printed must be properly faired out. Each manuscript must be signed by the responsible head of the office, and the number of copies required must be marked thereon.

8. No work except Government proceedings will be taken in hand unless the manuscript is complete in every respect, or, at any rate, sent to the press in the proper order of paging.

9. No proofs will be sent out in cases of reprints. One proof only will ordinarily be given of other work. The introduction of fresh matter into proofs, unless absolutely unavoidable, is strictly interdicted.

10. Proofs must be returned within twenty-four hours of receipt. Any delay beyond that time will be brought to the notice of the officer concerned. A failure to obtain return of proofs after such notice will be reported to higher authority.

11. Officers employing the press should keep the tabular matter down to its lowest possible limit. Tabular statements should not be printed unless a great many figures have to be shown, and great care should be taken to make them as little elaborate as is necessary for the object in view. For instance, some returns accompanying reports consist of blank, or almost blank, columns. Their contents might in lieu be described in a few paras. of the text of the report.

12. A memo. of press signs for the guidance of officers correcting proofs will be circulated. Officials are requested to study these signs and make use of them in the correction of printed pages.

13. The Superintendent is held responsible that all the above rules are strictly carried out, and is required to bring to the notice of Government any infringement of them.

Advertisements inserted in local newspapers Circular No. 34A, dated 19th March, 1878.

WHENEVER occasion arises for the issue of advertisements for which more extensive publicity is desirable than can be secured by publishing them in the *Government Gazette*, heads of departments are at liberty to advertise in the local newspapers at the public expense, charging the cost in their contingent bills.

STATIONERY.

Indents for—on the Superintendent of Stationery, Calcutta. Rules regarding—
Circular No. 1476B, dated 5th December, 1876.

THE following rules have been sanctioned by the Board of Revenue, Bengal, Lower Provinces, for the guidance of officers indenting on the Superintendent of Stationery, Calcutta :—

1. Indenting officers are divided into two groups, *viz.*, those who submit their indents through the heads of their respective departments, and those who submit them independently to the Superintendent of Stationery.

2. Indents should be submitted annually, and should be sufficient for a year's consumption.

3. Indenting officers of the first group should submit their indents in duplicate to the head of their department in a printed form, to be supplied by the Superintendent of Stationery, showing the following particulars :—

1. Names of articles.
2. Opening balance of the past year.
3. Quantity received during the year.
4. Total of columns 2 and 3.
5. Balance in hand on date of indent.
6. Consumption of twelve months.
7. Amount now indented for.
8. Sanctioned allowance as per scale and rule.
9. Amount allowed by Stationery Office.
10. Amount supplied by Stationery Office.
11. Items supplied, numbered consecutively.
12. Items received by indenting officer (the number and quantity being expressed in words).
13. Remarks.

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4. The particulars of columns 1 and 8 are printed in the forms before they are issued from the Stationery Office. Columns 2 to 7 should be filled in by the indenting officer.

Economy in the use of European—
G. O. No. 82, dated 11th July, 1879, as amended by Circular No. 1610, dated 22nd October, 1879.

ALL heads of departments and offices are expected to exercise a close supervision over expenditure under the head of European stationery by insisting on strict economy in its use and by negativing its use whenever cheaper paper will suffice.

The following statement shows, for all departments, the indenting officer and those subordinate to him. Indenting officers are held responsible for scrutinizing carefully the indents of subordinate

officers before passing them on to the Superintendent of Stationery. When the quantity indented for seems to be excessive, as judged by the general standard or by the quantity asked for by other officers similarly situated, the indents should at once be revised by the head of the department and cut down where that seems advisable.

Statement showing Heads of Departments in the North-Western Provinces and Oudh who submit indents direct for European stationery, for their own use and for that of the officers subordinate to them.

Dates fixed for submission of indents.	Head of department or indenting officer.	Subordinate officers whose indents are to be submitted through the indenting officer.
March ...	1. High Court of Judicature, North-Western Provinces.	District Judges and Government Pleader, High Court.
May ...	2. Board of Revenue, North-Western Provinces.	Commissioners of Divisions in the North-Western Provinces, District Officers, Settlement Officers, and Cantonment Magistrates.
March ...	3. Judicial Commissioner, Oudh.	Judges, Sub-Judges, and Small Cause Court Judges.
March ...	4. Commissioners in Oudh,	Deputy Commissioners, and Cantonment Magistrates.
April ...	5. Director of Public Instruction, North-Western Provinces and Oudh.	Inspectors of Schools, Principals of Colleges, and Headmasters of Collegiate and Zila Schools.
Ditto ...	6. Inspector-General of Police, North-Western Provinces and Oudh.	Deputy Inspectors-General of Police and District Superintendents of Police.
Ditto ...	7. Inspector-General of Prisons, North-Western Provinces and Oudh.	Superintendents of Central and District Jails.
Ditto ...	8. Inspector-General of Civil Hospitals, North-Western Provinces and Oudh.	Civil Surgeons and Superintendents of Lunatic Asylums.
Ditto ...	9. Director, Land Records and Agriculture, North-Western Provinces and Oudh.	Superintendents of Botanical Gardens and Farms.
Ditto ...	10. Sanitary Commissioner, North-Western Provinces and Oudh.	Superintendents of Vaccination.
March ...	11. Inspector-General of Registration and Commissioner of Excise and Stamps, North-Western Provinces and Oudh.	...
April ...	12. Superintendent, Government Press, and Curator of Government Books, North-Western Provinces and Oudh.	...

Dates fixed for submission of indents.	Head of department or indenting officer.	Subordinate officers whose indents are to be submitted through the indenting officer.
April ...	13. Accountant-General, North-Western Provinces and Oudh.	...
March ...	14. Secretary to Government, North-Western Provinces and Oudh, Public Works Department.	Commissioners of Divisions; Executive Engineer, Dehra Dún; Executive Engineer, Archæological Division; Executive Engineer, Special Drainage Division; Principal, Thomason College; Superintendent, Roorkee Workshops; Engineer in-Chief, Light Railways; and Examiner, Public Works Accounts.
May ...	15. Secretary to Government, North-Western Provinces, Public Works Department, Irrigation Branch.	Superintending Engineers; Executive Engineers; Examiner, Public Works Accounts; and Traffic Manager, Ganges Canal.
March ...	16. Secretary to Government, North-Western Provinces and Oudh, Forest Department.	Conservators of Forests, Central, Oudh, and School Circles.

Discontinuance of consolidated indents for—
G. O. No. $\frac{776}{XII-65}$, dated the 16th July, 1884.

In modification of previous orders, the submission by Heads of Departments of consolidated indents for stationery may now be discontinued. In future all indents received from subordinate officers, instead of being included in a consolidated indent, should be forwarded, after they have been carefully checked and countersigned by the Head of the Department concerned, to the Superintendent of Stationery, Calcutta, for compliance.

Local Government to control the supply of.
Government of India, Department of Finance and Commerce, No. 1,933 dated 21st April, 1887, to the address of the Government of Bombay, Military Department.

The Government of India have authorised Local Governments to regulate the scale on which stationery should be supplied to their military as well as to their Civil Departments, and to permit purchases of stationery in the market in those cases in which the supply of articles of a kind which it is not convenient to place in the hands of the stationery office is shewn to be necessary.

Economy in use of—
G. O. No. 2741, dated 3rd October, 1879.

The use of hand-made foolscap will be entirely discontinued in all Government offices, the 15lb cream-wove (machine-made) writing paper being substituted for it.

No paper of longer size than of foolscap will be supplied to any office, except the Survey and Registration Departments, save with the special sanction of Government, and a supply of double foolscap will be kept for ordinary use when a size larger than foolscap is required.

Machine-made and cream-wove papers of foolscap size will be substituted for blue machine-made and cream-wove papers of special makes and sizes.

The use of all papers smaller in size than foolscap, except note-paper, will be abandoned.

Expensive Europe-bound blank books will not be supplied to any office without the special sanction of Government.

Candles will not be supplied from the Stationery Office.

STORES.

European.—Purchase of—

G. O. No. 493, dated 10th February, 1883, forwarding Resolution No. 185, Department of Finance and Commerce, dated 10th January, 1883.

THE following are the revised rules for the supply of articles of European manufacture required for the public service in India :—

The more important points to be noted are—

(*a*).—All articles to be got from Europe must be procured through Her Majesty's Secretary of State for India.

(*b*).—Articles of European manufacture may be purchased in India only in the exceptional cases specified in paragraph 2 of the rules.

(*c*).—Locally-manufactured articles are to be encouraged as much as possible, so far as this policy is consistent with economy and efficiency.

As regards the returns prescribed by the Government of India, Appendix B must be carefully observed, subject to the explanatory remarks thereon; and each return, blank or otherwise, should be submitted to Government by the 31st of July of each year, for incorporation in the general return.

RULES.

Articles of European manufacture.

All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State.

The special cases in which, with the previous sanction of the Government of India or of the Local Government, as the case may be, stores of European manufacture may be obtained in India are—

1st—When for any special reason it may be more economical to do so.

2nd—When stores indented for from England have not arrived, and inconvenience to the public service is anticipated from delay in the supply.

3rd—When the articles are perishable.

Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under-Secretary of State for India or of the Departmental Secretary at the India Office, with an intimation that the supply has been authorised by the responsible Government. The grant to which the cost of stores required for Imperial Services is chargeable should be specified in the indent, and all necessary particulars should be

inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated :—

Column 1.—Name of articles,
" 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local, or Berar).
" 3.—Imperial head of account or grant to which chargeable. *
" 4.—Established proportion.
" 5.—How established proportion is calculated.
" 6.—Number or quantity in store on
" 7.—Number or quantity due on previous indents.
" 8.—Number or quantity now indented for.
" 9.—Rate.
" 10.—Value { of number or quantity due on previous indents. " " now indented for.
" 11.—Remarks.
" 12.—Shipped or under provision.
" 13.—Proposed to be provided.
" 14.—Remarks by the Director-General of Stores. } †

This form is not applicable to Departments, such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for military, marine, and medical stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance.

The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

Patterns or samples of articles required should accompany the indent in cases where the description of the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing, or printing.

Indents for stores required for Provincial Services, with the exception mentioned above, or for Incorporated Local Funds, should be forwarded to England direct by the Local Government concerned, a copy of each indent being simultaneously transmitted to the Government of India in the Financial Department and to the local Accountant-General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director-General of Railways, who will retain the triplicate copy and forward it to the Government of India in the Financial Department for perusal. Indents for chemicals and

* This column will be blank if the charge is not debitable to the Imperial Revenues.

† These are to be left blank for the Director-General of Stores to fill up.

scientific apparatus, &c., required for colleges and schools will continue as heretofore to be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State.

Indents for stores required for Imperial Services should be forwarded as follows :—

Nature of Stores.	*To be forwarded to England by the—*
Military, Marine and Medical ...	Military Department.
Public Works, including Railway and Telegraph.	Public Works Department.
Stamps, Post-Office, Mint, and Paper Currency Departments.	Department of Finance and Commerce.
Other Civil Stores for use in Bombay ...	Government of Bombay.
" " " Madras ...	" of Madras.
" " " Hyderabad,	Foreign Department.
" " " elsewhere.	The Department of the Supreme Government concerned.

With each indent, whether for Imperial or Provincial Services, an explanatory memorandum or statement should be transmitted to the India Office when practicable, in the form published with this Department Circular No. 1620, dated 21st March, 1882, giving the reasons for retaining in the indent any articles included in Appendix C to this Resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

Books, Newspapers, &c.

Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them separate procedure has been prescribed (*Vide* orders on page 1).

Annual Estimates of Stores required from England.

In order to facilitate the preparation by the India Office of the stimates of expenditure on stores, the Secretary of State has desired hat forecasts shall be annually forwarded by the various indenting departments of the value of their probable requirements in respec of stores from England during the ensuing financial year. The Governor-General in Council accordingly directs that all officers submitting indents for stores from England shall prepare and forward to the Local Government, or the Department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (appendix A), showing in groups of principal articles the estimated gross quantities, rates, and value of stores required for the ensuing financial year.

Separate estimates should be prepared of stores required for Imperial Services and for Provincial Services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of

the service for the year which they may represent ; those relating to Imperial Services should be sent to the Government of India in the Department concerned ; and those relating to Provincial Services to the Local Government ; and all should be despatched so as to reach the Local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than the first week in November in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting officers in those departments.

Annual Returns of Expenditure on Stores.

The existing system provides for the proper accounting for stores received from Europe and for the audit of store expenditure. For the Civil Departments of Government, instructions as to the account procedure are contained in Rule 15 of Chapter 72, and Rule 29 of Chapter 73 of the Civil Account Code ; the latter rule refers to the annual report of the expenditure on stores prescribed in the Resolution of this Department, No. 1267, dated 21st July, 1871, and No. 5487, dated 10th September, 1874 (for the Military and Marine Departments), and reproduces the form of the annual statement prescribed in Resolution No. 3574, dated 3rd November, 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

In order that the Secretary of State and the Government of India may have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information may be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities, returns for each province and department (including Military and Public Works) are to be prepared, commencing from the year 1882-83, in the form annexed as appendix B, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements are intended merely to be returns of stores received or purchased as the case may be, and it is not necessary that they should be agreed with the books of the departmental account officers, but each statement should be complete for the province or department to which it relates.

In future similar returns are to be submitted by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, are to be forwarded to the Government of India in the Finance Department, in order that, before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture, and of stores imported, so as to set forth in a convenient form the progress made during the year in substituting local manufactures for imported articles.

The statement, of which a specimen is annexed (appendix B) should be prepared in three parts, *viz.*:—

(1) European stores obtained through the Secretary of State.

(2) European stores specially purchased in India.

(3) Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of article, as well as all incidental charges, should be shown as far as possible in the prescribed columns, and also the estimated cost as far as can be given of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost; such observations as may seem necessary in regard to variations in quality being noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings, in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated above, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases the items should not be numerous, and therefore no separate major headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly

a list has been prepared of the articles which can be procured of Indian manufacture, and is annexed as appendix C. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that, in furnishing details in the prescribed column of appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow as closely as possible the classification given in appendix C.

The statement should include articles of importance only—that is to say, articles of which the consumption is considerable: petty articles as well as all stores which have been invariably obtained in India should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered.

It is expedient to supply the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and there is no reason why articles manufactured in India should not be obtained locally, even although the raw material necessary to their manufacture may have been originally imported from Europe. The distinction between articles of European manufacture and articles produced or worked up in India from imported material should be borne in mind; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

The list (C) is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains a list of the articles which, so far as has been yet ascertained, can be manufactured in India, and specifies the various sources, so far as at present known, from which the articles can be obtained of local manufacture.

APPENDIX A.

Estimate of the probable quantity and value of stores required from England for the use of during the official year 188 -8 .

Description or class of stores.	Actual expenditure for three years.			Probable estimated requirements for 188 -8		
	188 -8 .	188 -8 .	188 -8 .	Quantity.	Rate.	Value.
	Rs.	Rs.	Rs.		Rs.	Rs.
Iron						
Copper						
Machinery						
Canvas						
Ironmongery ...						
Ordnance						
Shot and shell ...						
Anchors						
Cable, &c.						
Stationery, &c., &c. ...						

APPENDIX B.

Annual statement of expenditure on stores in the [here enter Presidency, Province or Department] for the official year 188

(1) Stores manufactured in Europe and obtained through the Secretary of State.		(2) Stores manufactured in Europe, but purchased in India under paragraph 3 of Government of India, Financial Resolution No. 185, dated 10th January, 1883							
				Actual cost in India.			Estimated cost if obtained through India Office.		
Description or class of stores.*	Total cost including charges.	Description or class of stores.	Number or quantity.	Average price or rate	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.
	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	
Chemicals									
Coal									
Machinery									
Mint stores ...									
Printing materials ...									
Stationery									
Other articles should be grouped under appropriate headings.									

(3) STORES MANUFACTURED IN INDIA AND SUBSTITUTED FOR STORES FORMERLY IMPORTED THROUGH THE SECRETARY OF STATE.

Description or class of stores.*	Number or quantity.	*Actual cost in India.*			*Estimated cost if obtained through India Office.*			*Difference.*	
		Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.	Gain.	Loss.
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL IMPLEMENTS—									
Axes									
Bill hooks ...									
(*as in Appendix C.*)									
BUILDING AND ENGINEERING MATERIALS—									
Portland cement ...									
(*and so on as in Appendix C.*)									

* Any stores imported from England or purchased in the local market in considerable quantities which do not fall under any of the headings given in this column or in Appendix C should be separately entered under appropriate headings.

For a list of the articles which can be procured of Indian manufacture, the original Resolution may be referred to.

The following further instructions have been issued in regard to the preparation of annual forecasts of probable requirements in respect of stores from England:—

Forecasts of probable requirements in respect of stores from England.—Preparation of—

Circular No. $\frac{580}{XII-309A}$, dated 26th May, 1887, forwarding letter No. 100, dated 31st March, 1887, from the Secretary of State for India.

(*a*) The forecasts are intended to show the probable amount to be expended in England in the next ensuing financial year, *i.e.*, from the 1st April to the 31st of March following the date of their receipt. As an interval must of necessity elapse between the receipt of an indent and the payment for the stores therein demanded, it may, as a general rule, be assumed that stores, for which the indents are received in the India office between the 1st of January and the 31st of March, will not be paid for until the following financial year.

(*b*) The cost of the stores only should be estimated, as an addition will be made in the India office to cover cost of freight.

(*c*) A forecast of the annual indent may not always be sufficient. An addition, based on the experience of former years, should be made, when necessary, to cover supplementary demands.

(*d*) The forecast should not contain a number of unpriced items. As far as circumstances will allow, the probable cost of the stores should be given.

(*e*) No elaborate details are required, the essential point being the total amount of contemplated expenditure. This should be clearly shown, and any sub-division or explanation that is necessary may be appended. Attention should be specially drawn to any large and exceptional anticipated expenditure.

(*f*) The amount should be given in English currency, so that there may be no misunderstanding as to the cost in sterling money on which the estimate is based.

(*g*) Each forecast should show clearly the head of service to which the stores are to be charged in the Home Accounts.

(*h*) The forecasts for the financial year (which should be written on foolscap paper) should arrive in England not later than the first week in November of the preceding year.

These instructions have reference to the annual forecasts only. But it is further desirable, for the same reasons as are given above in (*f*), that indenting officers should state the estimated prices in their indents in English currency. The detailed prices should be exclusive of freight; but it is desirable, for guidance as to the provision to be made in the budget in India for the total cost of stores sent from England, that, when practicable, a lump sum should be added to the estimate on account of freight.

Store Department. Complaints as to quality of articles supplied by—India's No. 3400, dated 10th October, 1881.

COMPLAINTS of delays in obtaining stores through the agency of the Store Department, as well as of inferiority in quality and high prices, should be specifically communicated for investigation as they arise.

When complaints are made of the quality of supplies, it is desirable that samples of the articles complained of should be also forwarded; and when a comparison is instituted between local purchases and those of the Store Department, it is essential that the particulars regarding the former should include samples showing the quality of the articles purchased locally.

Store Department. Duplicate packing accounts to be returned to—immediately. G. O. No. 3289, dated 3rd November, 1881.

THE duplicate packing accounts of stores received from England should be returned *without delay*, to the Agent for Government Consignments, Calcutta, or direct to the India Store Department, where this course is followed, and the special attention of the different departments to which stores are consigned is drawn to the instructions printed at the head of each duplicate packing account.

Purchase of surgical instruments and hospital necessaries by District Boards.
G. O. No. $\frac{1076}{VII-558}$, dated 1st September, 1884.

THE Government of India, at the instance of this Government, has so far relaxed the rule contained in Resolution (Finance and Commerce) No. 185, dated 10th January, 1883, as to permit District Boards, with the sanction of the Inspector-General of Civil Hospitals, to procure instruments and hospital necessaries direct from England, and also a few medical preparations which are not kept in Government medical depôts. Application for such purchases should be made to the Inspector-General, who will arrange for a form in which details should be given.

Indents for—to be stated in English weights and measures.
Notification No. $\frac{203}{XII-910}$, dated the 29th March, 1884.

THE following extract from a despatch from the Secretary of State for India, No. 8, dated 7th February, 1884, regarding indents for stores, is published for general information.

"The quantities of some of the stores demanded in the indent are quoted in weights of Indian instead of English denominations. As this may cause confusion, and possibly lead to mistakes in the supply of the stores, I request that instructions may be issued that, in future indents, English weights and measures be quoted."

Correspondence in regard to supply of—
Government of India, Department of Finance and Commerce, No. 3512 of 16th October, 1883.

IN view to the acceleration of the supply of stores required for the public service, indenting officers in India are authorised to correspond direct with the Director-General of Stores at the India Office in all matters of detail connected with the supply of the articles required by them. It must be clearly understood that such correspondence is to be restricted to giving or seeking information connected with entries in indents, such as would not properly require a reference to the Local Government or the Secretary of State for India in Council.

G. O. No. $\frac{1606}{XII-635}$, dated 16th November, 1885.

With reference to the above order (of 16th October, 1883) Heads of Departments and Commissioners of Divisions in these provinces should bear in mind that the existing procedure in regard to the indents themselves remains unaltered; and that the limitation conveyed by the words "matters of detail" must be strictly observed.

Surgical instruments. Procedure in regard to return of—to Medical Store depôts.
Government of India, Military Department, No. 893C, dated 24th Aug, 1885.

THE following resolution has been published by the Government of India on this subject :—

RESOLUTION.—In modification of the Resolution No. 127C., dated 4th May. 1885, Military Department, the Governor-General in Council is pleased to exempt from the orders therein laid down all civil hospitals and dispensaries which receive a grant from Government for Europe medicines and instruments.

2. Those institutions which receive no Government assistance for the purchase of these articles may have instruments repaired at a medical store depôt; but it must be distinctly understood that new or repairable instruments will on no account be received back into Government stores.

3. Unserviceable instruments or hospital necessaries which may have been originally obtained by purchase or otherwise from a Government depôt must either be returned into store at the expense of the institution to which they belong (in which case a receipt will be granted by the medical store-keeper for them), or be destroyed in the presence of the chief medical officer of the institution, who should sign a certificate that this has been done. This precaution is necessary to prevent articles bearing the Government stamp finding their way into the market, and thus rendering it difficult to detect the theft of stores from Government depôts.

Returns of valuable ordinance and other Government stores and moveable property—Rules regarding

Resolution No. 296 / XII-42A, dated 16th March, 1887, as amended by Circulars Nos. 541 and 821 / XII-42A. dated 19th May, and 7th July, 1887.

THE Government of India have decided that the returns of valuable ordnance and other Government stores and moveable property instead of being forwarded to Accountants-General and Comptrollers, shall be received and checked by administrative officers.

The subjoined rules are prescribed for the maintenance of stock books and the submission by subordinate officers of a copy annually to the administrative officer appointed to receive and check the same. The administrative officers will receive and carefully check the returns of their subordinates, and will report to Government by the 15th June in each year that they have done so, at the same time bringing to notice any matters needing attention.

RULES.

Stock-book.

1.—A STOCK-BOOK in the subjoined form will be kept by the officers named in the list appended to these rules, showing the live-stock, European and other stores, and moveable property in their custody, including iron safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufactures, scientific and mathematical instruments, boats, vehicles, horses, and elephants; but articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes), books, and articles of petty value, stores (such as stationery) supplied for consumption, and stamps, opium, and other stores supplied for sale, for the audit of which there are independent arrangements, need not be shown in the stock-book:—

Stock-book of the *of* *district.*

Date of receipt.	Name of article, with description.	Number of pieces.	Cost.	Initials.	Date of disposal.	Value realized.	Initials.

[This form hould be ruled on ordinary foolscap.]

2.—In case of stock on hand at the opening of the original register, it is only necessary to give date of receipt for tents and other articles which are renewed after fixed periods. Of muskets and similar articles, large numbers may be received at one time; a column for number has therefore been provided; and if all are not returned into store at once, the number returned at each time should be noted in the column of date of disposal.

3.—If the value credited by the Ordnance Department for returned stores be not known to the officer who returned them, the column of value realized will be blank in his register, but in the Administrative Officer's copy, the value will be entered from the details which will be furnished by the Accountant-General. In the columns provided for initials, the initials of the head of the office will be set against each entry in the original register; in the copy filed in the office of the Administrative Officer the entries will be initialed by the clerk responsible for making them, who also should note the number of the sub-voucher and the monthly detailed bill in which the item has been charged.

4.—Implements used in a jail manufactory, except such as are of petty value, should be duly included in the stock-book. Surgical instruments, for the audit of which independent arrangements exist in the Military Department, need not be included in the stock-book.

5.—Instruments issued by the Mathematical Instruments Department must be brought on the stock-book, and shown in the returns.

Annual returns.

6.—A copy of the stock-book, showing the stores in hand as on 31st March, 1887, under the signature of the head office should now be sent to the Administrative Officer: and each year not later than 1st June, a memorandum showing every increase and decrease has to be sent. Every fifth year (1892, 1897, &c.,) a complete return signed by the head of the office, and showing the property as it then stands, must be submitted.

Check of stock statement.

7.—The stock returns should be placed on a separate file in the Administrative Officer's office, and a clerk held responsible for bringing upon the statement of each office any articles purchased during the year and for writing off any which may be disposed of under sufficient authority. The returns so kept up to date should be checked by the annual memoranda, and any discrepancies should be the subject of correspondence. When the complete returns for 31st March, 1887, and each subsequent fifth year have been compared and found to agree with the original, the latter may be laid aside—thus, the inventory actually in use in the Administrative Officer's office for purpose of check will never be more than five years old.

8.—Advice of work done at Government factories and of supplies furnished by them will be received as work vouchers with detailed contingent bills. When an officer in one district purchases, and charges in his contingent bills, articles (such as locks, &c.,) for the use of another district, the Controlling Officer who passed the charge should send an advice to the Administrative Officer of the district supplied, in order that the latter may enter it in his own stock statement.

BENGAL SECRETARIAT LIBRARY.

9.—In case of such stores received from England, the Accountant-General will communicate the details to the Administrative Officer from the invoices received through the Comptroller-General.

List officers by whom and to whom returns of ordnance and other Government stores and moveable property are to be submitted.

Administrative Officers.	*Subordinate Officers.*
Registrar, High Court, North-Western Provinces.	Judges (including all officers under them) and Small Cause Court Judges.
Judicial Commissioner, Oudh ...	Judges (including all officers under them) and Small Cause Court Judges
Secretary, Board of Revenue, North-Western Provinces.	Commissioners of Divisions, District Officers, Settlement Officers, and Cantonment Magistrates, in the North-Western Provinces and Oudh.
Director of Public Instruction, North-Western Provinces and Oudh.	Inspectors of Schools, Principals of Colleges, and Head-Masters of Collegiate and Zila Schools.
Inspector-General of Police, North-Western Provinces and Oudh.	Deputy Inspector-General of Police and District Superintendents of Police.
Inspector-General of Jails, North-Western Provinces and Oudh.	Superintendents of Central and District Jails.
Inspector-General of Civil Hospitals, North-Western Provinces and Oudh.	Civil Surgeons and Superintendents of Lunatic Asylums.
Director of Land Records and Agriculture, North-Western Provinces and Oudh.	Superintendents of Botanical Gardens and of Farms.
Sanitary Commissioner, North-Western Provinces and Oudh.	Superintendents of Vaccination.
Conservators of Forests ...	Deputy Conservators.
Accountant-General, North-Western Provinces and Oudh.	

Inspector-General of Registration and Commissioner of Stamps and Excise, North-Western Provinces and Oudh.
Superintendent, Government Press, North-Western Provinces and Oudh.

Tents.—A certificate of condemnation in regard to—to be attached when necessary to be Annual Return submitted to the Board of Revenue.

Circular No. $\frac{681}{XII\text{-}42A.}$ dated 16th June, 1887.

WHENEVER a tent is shown in the annual return prescribed for submission to the Board of Revenue (*vide* rules 2 and 6 of the above Rules), as having been disposed of, a copy of the certificate of condemnation in regard to it should be attached to the return for the information of the Board.

TELEGRAPHS.

Misuse of telegrams by Government officers.
G. Os. No. 2522, dated 21st September, 1861, and No. 3033, dated 29th November, 1861.

OFFICERS requiring information from Government regarding leave, change of station, and other personal matters of a similar kind, sometimes request that the replies may be forwarded by telegram.

No reply will be sent by telegram to any reference or question, in the remotest degree of a private nature, if sent by telegram, unless the reply be prepaid ; or, if sent by post, unless a sufficient number of postage stamps be enclosed to cover the cost of the answer by telegram.

State telegrams.—Despatch of
Telegraph Guide, Rule 15 Sec. IV.

STATE telegrams from all Government officials must be classed either 'urgent,' or, 'deferred.' and, as a rule paid for in cash or in stamps prior to despatch. The charges are the same for state as for private telegrams.

I. The rule regarding prepayment will be relaxed in case of great emergency. Whenever an 'urgent' state telegram is tendered for despatch under this permission, the sender must take the necessary steps to ascertain the charges on it, and pay them into the telegraph office within 24 hours. The rule cannot be relaxed in case of 'deferred' state telegrams.

II. State messages not marked 'urgent' will be treated as 'deferred.'

III. State telegrams take their turn for despatch with 'urgent' and 'deferred,' private telegrams according to the order in which they were tendered.

Rules as to precedence of state telegrams.
Telegraph Guide, Rule 31, Sec. IV.

ON emergent occasions of great importance, the public functionaries named below have the power to 'clear the line,' that is, to suspend the receipt and despatch of all messages until the one for which the line is 'cleared' is passed on :—

(1). The Governor-General of India.

(2). The Governors of Madras and Bombay.

(3). Commanders-in-Chief, India, Madras and Bombay.

(4). Lieutenant-Governors of Bengal and the Punjab, and the Lieutenant, Governor of the North-Western Provinces and Chief Commssioner of Oudh.

(5). Secretaries to the Government of India.
(6). Secretaries to the Governments of Madras, Bombay, Bengal, North-Western Provinces, and the Punjab.
(7). Chief Commissioners of the Central Provinces, Burma and Assam.
(8). Agents to the Governor-General, Rajputana, Central India and Beluchistan.
(9). Commissioners of Sind and Peshawar.
(10). The Residents at Hyderabad (Deccan) and Mysore.
(11). The Maharaja of Patiala, (from the Patiala Office only).
(12). Director General of Telegraphs in India.

The telegrams so sent are, however, to be paid for as other state (urgent) telegrams.

Telegraph. Use of on public service.
No. 2752, dated 4th October, 1879.

TELEGRAPH messages despatched on the public service should be as brief as possible, and the use of the telegraph should be confined to cases of a really urgent nature. Telegrams connected with the interest or convenience of individual officers should not, save under exceptional circumstances, be sent on the public service.

SUPPLEMENTARY ORDERS.

The following rules regarding purchases made by Agents of the Commissariat Department have been promulgated by the Government of India:—

Purchases made by Agents of the Commissariat Department.

G. O. No. $\frac{769}{\text{XII.-385B}}$, dated the 2nd July, 1888.

1.—Agents of the Commissariat Department have, by virtue of their office, the care and the responsibility for the safe and proper storing, and keeping in the places appointed for the custody thereof, of all goods in their charge. They are also at times required to make purchases on behalf of Government, for which they are provided with public funds.

2.—If agents, instead of receiving advances from Commissariat officers, obtain goods from vendors on credit, and pay for them after receipt of payment of their bills for the said goods, it should be understood that such procedure is unauthorized and beyond the scope of their authority, and the outside public and dealers in general are hereby informed that the Commissariat Department does not hold itself responsible for any debts or liabilities which are incurred by its agents, unless they are specially authorized by the Commissariat officer to purchase on credit.

3.—The transactions of Commissariat agents are entirely between themselves and the vendors; the Commissariat officer pays the agent's and not the vendor's bills; and the circumstance of the purchaser being an agent of the State will not render the State liable for purchases made on credit given to the agent.

SUPPLEMENTARY ORDERS.

Newspapers and Periodicals. Purchase of.— Government of India, Department of Finance and Commerce, Resolution No. 5967, dated the 1st November, 1888.

In supersession of previous orders the following rules have been prescribed for the purchase and supply of newspapers and periodicals to officers subordinate to this Government with effect from the 1st January, 1889 :—

The Superintendent of Stationery, Calcutta, will discharge the duty in accordance with the following rules :—

(i) Newspapers or other periodicals, whether published in or out of India, required for public officers, may not be procured otherwise than through the agency of the Superintendent of Stationery, Calcutta. Every order for them should be sent to him, and he will comply with the indent if it has been duly sanctioned by competent authority, causing the publications to be sent direct from the place of publication to the address of the indenting officer.

(ii) The Superintendent of Stationery will carry out at once all orders received direct from Local Governments and from Departments of the Government of India. In all other cases a copy of the sanction of the Local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate, must be sent to the Superintendent before the indent can be complied with. Except that the Superintendent will require such sanction, he will exercise no control, direct or indirect, over indents, for the necessity or propriety of which the sanctioning authority is alone responsible.

(iii) The Superintendent of Stationery will furnish to each sanctioning authority, about September of each year, a statement of the names and number of copies of the publications supplied to each officer under its sanction, showing the expenditure incurred. Unless he receives orders to discontinue any of the copies supplied, he will assume that the authority is continued for another year.

(iv) All charges will be paid by the Superintendent. He should be careful in subscribing for periodical publications to secure advance rates. He will also, under the orders of the Comptroller-General, make arrangements for the distribution of the charges to the various sanctioning authorities concerned.

(v) In order to ascertain that the newspapers and periodicals paid for have reached their proper destination, the Superintendent of Stationery will issue an annual circular enquiring from each office concerned whether the publications paid for have been duly and regularly received

[This has been arranged for from 1st April, 1889.]

throughout the period subscribed for; and irregularities in supply should be brought to the notice of the Superintendent in due course.

(vi) The Superintendent will arrange as far as possible that the subscriptions paid by him should be for the calendar year. When a periodical or newspaper is ordered for the first time after the commencement of the year, the subscription should be arranged to be for the rest of the year, and be renewed from the 1st of January.

(vii) The Comptroller-General will arrange for a half-yearly audit of the Superintendent's purchase account, and prescribe the form in which it shall be maintained.

State Telegrams: Despatch of—.
Govt. of India, P. W. D., Resolution No. 165 T., dated the 14th July, 1888.

In supersession of previous orders regarding State telegrams the following rules have been prescribed with effect from the 1st August, 1888 :—

In future State messages may be classed as "urgent," "ordinary" or "deferred" at the discretion of the sender.

Without laying down any precise rules for the classification of telegrams, the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping the expenditure as low as possible :—

(1) When it is not necessary that a reply (by post or wire) should be despatched within office hours of the same day, the message should be sent "deferred."

(2) When it is considered essential that a reply should be sent the same day, the message should be sent "ordinary."

(3) "Urgent" messages should be used only—

(*a*) in cases of real emergency;

(*b*) in cases where the despatching officer knows that the line is for any reason blocked, and considers his message sufficiently important to take precedence of ordinary traffic.

(4) Telegrams should, except when extreme precision is important, be expressed in as few words as are consistent with clearly conveying the intended meaning; and mere auxiliary or connective words, which can obviously be filled in by the receiver, should be omitted.

As regards the check over expenditure, the Government of India, after consideration of the various opinions which have been expressed, does not consider it necessary to prescribe any further check than that of the ordinary controlling authority, who may at any time call upon a subordinate to justify any apparently large expenditure upon telegrams. The Government of India, however, invites the attention of Local Governments to the desirability of

including telegraph charges within the contract system of contingencies, as the best means of preventing extravagance and abuse of the discretion regarding classification conferred by these orders.

Vernacular newspapers.
G. O. No. $\frac{141}{\text{XII-59B}}$, date 2nd February.

It has been brought to the notice of the Government that there does not appear, under the arrangements at present in force, to be sufficient security that every newspaper published in the vernacular in these Provinces comes under the notice of the Government Reporter on the Vernacular Press of Upper India. Commissioners were therefore requested to submit, by the 1st June in each year, a list of the declarations made under section 5 of Act XXV of 1867 before Magistrates by publishers of newspapers or periodicals containing comments on public news.

SUPPLEMENTARY ORDERS.

Cemeteries. Rules for the management of—.
Government of India, Home Department, No. 132 dated 24th April, 1889.

In the first and fifth lines of Rule III, Part II of the revised Ecclesiastical Rules, promulgated by Home Department Notification No. 103, dated the 20th June 1885, for "British soldiers and non-commissioned officers" read "British soldiers, non-commissioned officers and regimental warrant officers." In note (3) to the same rule add the word "Departmental" before "warrant officers."

Cemeteries. Rules for the management of—
Government of India, Home Department, No. 203, dated the 13th June, 1889.

The following additions and corrections in the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated the 20th June 1885, are published for information :—

Rule XVIII, Part 1.—Substitute for the last fourteen words of the rule the words "unless the fee required by Rule I of Part II (as interpreted in the Government of India's Memorandum No. 3-129, dated the 17th May, 1886, Home Department, Ecclesiastical, has been paid."

Rule XIX, Part 1.—Cancel the first twelve words of note (3) as amended by Home Department Notification No. 12 of 15th January 1889, and add at the end of the note :—

"The foregoing rules shall apply *mutatis mutandis* to railings round graves, which shall not be constructed until the requisite sum has been paid to cover the cost of repairs."

Cancel *Rule VI, Part II,* and substitute as follows :—

"The chaplain or other officer in charge of a cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the chaplain or other officer as aforesaid of the requisite fees in respect of all work executed by him. Fees in respect of work in the cemetery not executed by an official mason must be paid in advance."

Newspapers and periodicals. Declarations regarding — exempt from stamp duty.
G. O. No. $\frac{688}{XII-5\text{B}}$, dated 20th May, 1889.

All declarations made by publishers of newspapers and periodicals under section 5 of Act XXV of 1867 are exempt from stamp duty, under Schedule II, Article 1 (*b*) of Act I of 1879, as they are declarations which are required to be deposited only, *i. e.*, filed at once among the records, in the offices of the Magistrate and of the High Court of Judicature.

Stores. Purchase of European—.
Government of India, Department of Finance and Commerce, Resolution No. 2586, dated the 23rd May, 1889.

THE Governor-General in Council directs the substitution of the following paragraph for paragraph 3 of the Resolution No. 185, dated 10th January, 1883 :—

3. The special cases in which, with the previous sanction of the Government of India or of the Local Government, as the case may be, stores of European manufacture may be obtained in India are—

1st,—when for any special reason it may be more economical to do so;

2nd,—when stores indented for from England have not arrived, or when a sudden emergency has arisen, and, in either case, only if serious inconvenience to the public service would be caused by waiting for the stores from England;

3rd,—when the articles are perishable.

It should be clearly understood that orders must not be given to agents or firms in India for stores to be procured from England, and that local purchases of European stores are to be restricted to articles which are actually procurable in India, and can be delivered promptly.

ADDENDUM AND CORRIGENDUM.

Cemeteries. Rules for the management of—
Government of India, Home Department, No. 264, dated 26th July, 1889.

THE following additions and corrections in the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated the 20th June, 1885, are published for information.

Rule I (3). Part I.—For the words "During the temporary absence of the Chaplain, and at stations where there is no Resident Chaplain" substitute "Where there are Lay Trustees or a Church Committee, they will have the same powers and responsibilities in regard to the cemetery as in regard to the Church. At stations where there are no Trustees or Committee, if there is no Resident Chaplain or during the temporary absence of the Chaplain."

CORRIGENDUM.

Cemeteries. Rules for the management of—
Government of India, Home Department, No. 342, dated 12th September, 1889.

SUBSTITUTE the following for rule V, part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated the 20th June, 1885 :—

The officer who has charge of the cemetery under the operation of rule I will perform all the duties assigned to the Chaplain by rules VII, VIII, IX, X and XI, with the exception of the approval of designs of tombstones and of inscriptions to be cut on them. In the case of a tombstone in that part of the cemetery which is reserved for the Church of England, the proposed design and inscription must be forwarded to the Resident or Visiting Chaplain, or if there be none, to the Archdeacon, and no action taken to erect the monument till his sanction has been obtained. In all other cases the design and inscription must be approved by the Minister of the particular denomination to which the deceased belonged. Should there be no Resident or Vssiting Minister of that denomination, the inscription and design must be approved by the Senior Minister belonging to it in the province, or, if there be none, then by the Local Government or Administration. Should a design or inscription be disapproved, it may be referred, if those who are interested desire this, through the Ecclesiastical superior of the denomination concerned, to the Local Government or Administration for decision.

Scale of carriage for Inspectors, Assistant Inspectors and Deputy Inspectors of Schools.
G. O. No. $\frac{1263}{XII-33A}$, dated 2nd September, 1889.

THE following is the maximum scale of camp equipage sanctioned for Inspectors, Assistant Inspectors and Deputy Inspectors of Schools :—

For Inspectors :—
Eight camels or bullocks.
Four khalasis.

For Assistant Inspectors (excepting Kumaun.)—
Six camels or bullocks.
Three khalasis.

For Assistant Inspectors, Kumaun—
One khalasi, two chaprasis.
For Deputy Inspectors—
Two camels or bullocks during the annual centre examinations only.

Scale of tents and of carriage for Sanitary Commissioner.

G. O. No. $\frac{897}{XII-880B}$, dated 3rd July, 1889.

THE following scale of tents and of carriage has been fixed for the Sanitary Commissioner, North-Western Provinces and Oudh.

Tents—
Two single-poled tents.
Four common páls.
Carriage—
A maximum of fourteen camels and five khalasis.

Security to be taken from public accountants.

G. O. No. $\frac{1127}{XII-931B}$, dated the 9th August, 1889.

IN the revised version of Board's Extant Circular No. 24-IX, regarding the security to be taken from Public accountants, the names of the employés marginally noted, which appeared in paragraph 7 (II) of the previous circular, have been omitted, as they are under the orders of the District Magistrate, and not under the supervision of the Board of Revenue. District Magistrates should not lose sight of these employés : and—*mutatis mutandis*—the principles of the new circular should be applied to all officials subordimate to them who may be entrusted with the receipt, custody, or control of money, securities for money, or other property.

Pound muharrirs.
Bakshis of chaukidári tax.
Chungi and octroi collectors.
Toll collectors of ferries under direct management.

Stores. Recovery of departmental charges on the value of—purchased in England

Government of India, Department of Finance and Commerce, Resolution No. 3742, dated 22nd July, 1889.

THE Governor-General in Council directs that the same procedure shall be followed in the case of English stores charged to Provincial and Local Funds as is at present followed in the case of such stores supplied to native states ; and that in all cases, in addition to the 1 per cent. recovered on account of insurance, 2 per cent. shall be recovered on account of departmental charges in England.

SUPPLEMENTARY ORDERS.

Nazul Funds. Discontinuance of reports on—.
G. O. No. $\frac{1740}{XII-333B}$, dated 30th November, 1889.

It was directed that the submission to Government of the annual statement of nazúl fund accounts (prescribed at page 69, Department XII, Manual of Government Orders, for submission to Commissioners of Divisions) should be discontinued, pending further orders.

Stores. Substitution of locally manufactured —for imported—.
G. O. No. $\frac{1851}{XII-33C}$, dated 19th December, 1889.

At the instance of the Secretary of State and the Government of India, Commissioners of Divisions and Heads of Departments were informed that the desirability of introducing and extending the use of stores manufactured in India, in preference to imported stores, should always be borne in mind—and the substitution effected whenever feasible.

SUPPLEMENTARY ORDERS.

Rubber stamps.

G. O. No. $\frac{337}{\text{XII-876B}}$, dated 17th March 1890.

In future, rubber stamps must be obtained from the Superintendent of Stationery, Calcutta, in the same way as other articles of stationery. Indents for such articles must accordingly be submitted through Heads of Departments. When indents are complied with, the maker will send the stamp direct to the indenting officer and obtain his acknowledgment, which should bear an impress of the stamp supplied, and will form the voucher for the maker's bill and be transmitted with it to the Superintendent of Stationery for adjustment.

SUPPLEMENTARY ORDERS.

Horse fairs.
Military Department, No. $\frac{2217}{D}$, dated 4th June 1890.

Reports on horse fairs are dealt with by the Government of India in the Revenue and Agricultural Department.

Rules for the custody, expenditure and account of Cantonment funds.
G. O's. Nos. $\frac{434 \text{ and } 744}{\text{XII-273 B.}}$, dated respectively, 21st April and 7th June 1890.

Rule IX of the rules published at pages 14-16, Department XII, volume II of this Manual is cancelled. The Accountant-General will, in future, prepare an abstract statement of the several Cantonment funds for each year, which he will submit by the 15th August, through the Local Government to the Quartermaster-General in India.

Miscellaneous (General) Department, pages "107" and "108" *should be* "120" and "121."

SUPPLEMENTARY ORDERS.

Books. Delivery of—to Curator of Government Books, North-Western Provinces and Oudh.

* Notification by Government, North-Western Provinces and Oudh, No. $\frac{1410}{XII-344}$, dated 20th September 1890.

† G. O. No. $\frac{1220}{XII-344}$, dated 18th August 1890.

UNDER Act XXV of 1867, as amended by Act X of 1890, one copy of each book, printed and registered, is to be supplied to the Local Government within one calendar month and two more copies are to be furnished by the printer, on demand if made within one calendar month from date of publication. The copies are to be delivered to the Curator of Government Books, North-Western Provinces and Oudh, at Allahabad.* The copy to be retained by the Local Government will, as a general rule, be kept in his own custody by the Curator,† but it will be open to him to propose, or to Government to direct, exceptional treatment in particular cases in respect of public libraries on a guarantee against removal or lending out.

Cantonments. (Taxation.)

Military Department letter No. 1445C., dated 19th August 1890.

THE intention of the Legislature, as set forth in section 17, subsection (1) of the Cantonments Act (XIII of 1889) is that cantonments should ordinary follow municipalities in the matter of taxation. It is considered undesirable, if not absolutely illegal, to sanction for any cantonment a form of taxation not already permitted in some municipality within the same province.

Cemeteries. Management of—.

Home Department Notification No. 258, dated 19th September 1890.

IN Rule 1 (4), Part I of the rules, for the words "any subordinate officer nominated by the Magistrate or Deputy Commissioner of the district" substitute the words "such person as may be nominated thereto from time to time by the Magistrate or Deputy Commissioner of the district, but subject to the control of such Magistrate or Deputy Commissioner."

Churches.—Building and other grants for—

Government of India, Public Works Department, Circular No. 16, dated 25th September 1885.

Part IV., Rule XVI (4).—*For* clause *(a) read* clause *(b)*.

Part IV, Rule XXIX.—Insert the following as a note :—

"Compensation may be charged for sittings provided for British-born commissioned and non-commissioned officers (including families) employed on the staff or with Native Regiments, in addition to the number of sittings allowed under Rule VI."

Part IV, Rule XXXIII.—Omit the words "not belonging to the Church of England."

Government Buildings.

G. O. No. $\frac{989}{XII-163C}$, dated 12th July 1890.

THE Lieutenant-Governor and Chief Commissioner is pleased to direct that, before a Government building is sold by or on behalf of any Department, the Magistrate of the district shall certify that he has ascertained, to the best of his knowledge, after due inquiry, that the building is not wanted by any other Department, and could not be conveniently utilized for any public purpose.

Tents.—Scale of—for the Commissioner, Kumaun Division.

G. O. No. $\frac{1453}{\text{XII}-203\text{C.}}$, dated 29th September 1890.

THE following scale of tents is allowed to the Commissioner of the Kumaun Division :—

1 single-poled tent, 16 feet square.
4 double-fly tents, 12 feet by 10 inches.
1 munshi's pál.
4 servants' páls.

SUPPLEMENTARY ORDERS.

Books. Purchase of—for District Judges.

G. O. No. $\frac{1684}{XII-150C}$, dated 25th November 1890.

THE previous sanction of Government should always be obtained to the purchase of books for the law libraries of District Judges.

ERRATUM.

Tolls for crossing ferries.

G. O. No. $\frac{1771}{XII-243C}$, dated 9th December 1890.

IN General Department Notifications Nos. 1225 and 2037, dated, respectively, 9th May and 18th July 1881, publishing schedules of tolls levied on all persons, animals, vehicles or other things, crossing any river by a public ferry, printed at pages 183 and 295, Part I of the Gazette of the North-Western Provinces and Oudh for 1881, and at page 57, Department XII of the Manual of Government Orders, *for* "bridges during *two* months" in the 5th column of the schedule *read* "bridges during *twelve* months."

Stores. Returns of Government—

G. O. No. $\frac{1592}{XII-42A}$, dated 8th November 1890.

IT was ruled that the orders reproduced in the Manual of Government Orders, Department XII, page 99, edition of 1889—regarding submission of returns of Government stores—do not apply to officers of the Forest Department in these Provinces, who will follow the prescriptions of the Forest Code.

SUPPLEMENTARY ORDERS.

Carriage of tents and records. Distribution of charges for—

Resolution No. $\frac{580}{\text{XII-62A.}}$, dated the 16th May 1890.

Resolution No. $\frac{1227}{\text{XII.-[illegible]}}$, dated the 9th August 1890.

Resolution No. $\frac{1597}{\text{XII-62A}}$, dated the 11th November 1890.

Resolution No. $\frac{1259}{\text{XII-62A}}$, dated 3rd November 1888.

THE following scales for carriage shall in future apply in the several cases mentioned below : and these allowances shall in each instance be regarded as the maximum ordinarily permissible :—

Member of the Board of Revenue... ...	18 camels or bullocks.
Commissioner of Division and Head of Department	12 camels or bullocks.
Collector or Deputy Commissioner ...	10 camels or bullocks.
Deputy Inspector-General of Police ...	10 camels or bullocks.
Joint or Senior Assistant Magistrate ...	6 camels or bullocks.
Junior Assistant Magistrate, District Superintendent of Police, Assistant District Superintendent of Police, or Deputy Collector ...	5 camels or bullocks.
Deputy Sanitary Commissioner ...	6 camels or bullocks.
Conservator of Forests	6 camels or bullocks.
Deputy Conservator of Forests, Assistant, or Sub-Assistant Conservator when in charge of a Division	4 camels or bullocks.
Assistant or Sub-Assistant Conservator of Forests not in charge of a Division,	2 camels or bullocks.

In the hill tracts of the Kumaun Division and in pargana Jaunsár Báwar of the Dehra Dún district, the following scales shall apply :—

Commissioner and Senior Assistant Commissioner	45 coolies per march.
Assistant or Extra Assistant Commissioner	30 coolies per march.
Deputy Sanitary Commissioner ...	10 coolies per march.
Conservator of Forests	15 coolies per march.
Deputy Conservator of Forests, Assistant or Sub-Assistant Conservator when in charge of a Division ...	10 coolies per march.
Assistant or Sub-Assistant Conservator of Forests not in charge of a Division	5 coolies per march.

In the event of an officer finding that on a particular tour the charges for carriage of tents and records debitable to Government in accordance with section 14 of the Travelling Allowance Code do not amount to the maximum charge mentioned above, he must make the requisite reduction.

CANCEL Circular No. 665, dated 13th June 1887, printed at page 11, Department XII, Manual, regarding submission of certificates in support of tour charges.

Nazul property. Applications for sanction to the sale or lease of—
G. O. No. $\frac{186}{\text{XII-287C}}$, dated 11th February 1891.

THE following form has been prescribed for the submission of applications for sanction to the sale or lease of nazúl property, whether intra or extra-municipal.

No. of 189 . Dated the of 189 .

Application for the $\frac{\textit{sale}}{\textit{lease}}$ *of plot of Nazúl in the* $\frac{\textit{District}}{\textit{Municipality}}$.

District or Municipality.	Intra or extra-municipal, and brief description.	Area.			Lease or sale.	Rent or price.			To whom.	Proposed period.	Proposed credit of proceeds.	Remarks.
1	2	3			4	5			6	7	8	9
		A.	r.	p.		Rs.	a.	p.				

No. XIII.

SEPARATE REVENUE DEPARTMENT.

(1.—CUSTOMS.)

No. XIII.—SEP. REV. DEPARTMENT.

NORTHERN INDIA SALT REVENUE.

Northern India Salt Revenue rules.
Government of India, Department of Finance and Commerce, Notification No. 1892, dated the 27th June, 1884.

THE following rules made by the Governor-General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, are published, under section 29 of the said Act, in supersession of those published with Notifications No. 156, dated 30th June, 1876; No. 1897, dated 25th July, 1879; No. 111, dated 17th April, 1880; No. 3755, dated 20th November, 1880, and No. 1245, dated 19th March, 1881 :—

Preliminary.

1. These rules are applicable to the territories mentioned in the 3rd clause of section 1 of the Act, with the following exceptions :—

(*a*) such portion of the said territories as lies on the right bank of the Indus, with the exception of the Kalabagh mines and an area of 10 miles round them ;

(*b*) the province of Sindh.

Manufacture of salt under license.

2. No person who is not duly licensed in the manner hereinafter provided shall manufacture salt.

3. Any person wishing to manufacture salt shall apply for a license to the Salt Revenue Officer in charge of the division or circle in which it is desired to carry on the manufacture, who, subject to the general control of the Commissioner of Northern India Salt Revenue, shall grant or withhold it as he shall see fit.

4. Each such license shall contain the name of the person to whom it is given, and shall specify the limits within which such manufacture shall be carried on and the places where the salt so manufactured shall be stored, and shall be subject to the following conditions :—

1st.—That the provisions of the Act and of all rules and subsidiary rules duly made under it shall be strictly observed by the licensee, his agents and servants.

2nd.—That none but good salt capable, in the judgment of the Salt Revenue Officer in charge of the division or circle, of bearing the duty fixed from time to time by the Governor-General in Council under section 7 of the Act shall be manufactured. All inferior salt shall be destroyed by being thrown back into the salt wells or pans in the presence of such officer.

3rd.—That no alteration shall be made in the pans, wells, or other plant of the salt-work as existing at the date of granting the license without written sanction from the Salt Revenue Officer in charge of the division or circle.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

5. The manufacture of salt and the storage and sale of the salt manufactured shall be carried on in conformity with the conditions of the license and of the subsidiary rules issued from time to time by the Commissioner and under the supervision of the officers of the Salt Revenue Department.

6. Licenses may be cancelled by the Salt Revenue Officer in charge of the division or circle giving one month's notice, or on the application of the licensee.

In the case of cancelment of license for infringement of its conditions no notice shall be necessary.

7. Salt in store at any salt-work, a license to manufacture salt at which has been cancelled or withholden, shall be removed within six months of the date of such cancelment or withholding. The Assistant Commissioner may cause any salt which may remain in store at such salt-work after the expiry of such period of six months to be put up to auction and sold if the price offered be equal to the excise duty leviable thereon. If the price bid be less than the excise duty leviable thereon, the Assistant Commissioner may cause the salt to be effectually destroyed.

8. Nothing in the foregoing rules shall apply to the manufacture of salt by or on behalf of Government.

Protected areas and possession, storage, and sale of salt within them.

9. The area defined for the purposes of section 6, clause (*e*), of the Act, round each salt mine or salt-bed in the Panjáb Mines Division shall extend to a distance of 10 miles from the boundary of each mine or bed on all sides, except that it shall not include any territory lying on the left bank of the river Jhelum.

The area defined for the purposes of section 6, clause (*e*), round any other salt-work shall extend to a distance of two miles from the boundary of the salt-work on all sides.

The areas above defined are termed "protected areas."

10. No person shall possess any salt within a protected area unless accompanied by a pass, *rawana*, or certificate covering the same, as provided in the following rules. This rule does not apply to the possession, on the right bank of the Indus, of gray salt, the produce of the Kohat and Bannu districts.

11. No salt shall be removed from the place of manufacture, or, after storage, from the place of storage, to any place in the salt-works in which it has been manufactured, except under a written pass from the Salt Revenue Officer in charge of the works: and all salt removed under such pass shall be weighed or estimated by measurement previous to such removal by the Salt Revenue establishments.

12. No salt shall be removed from the salt-works, unless covered by a *rawana* certifying that duty at the rate fixed from time to time by the Governor-General in Council under section 7 of the Act, has been paid on it, or under the authority in writing of the Salt Revenue Officer in charge.

13. Except as in these rules otherwise provided, any person wishing to remove salt from the salt-works, shall first pay the charges due thereon into such Government treasury or sub-treasury as may from time to time be appointed, and shall receive in return a receipt.

Fractions of quarter maunds shall be paid for as quarter maunds.

14. He shall present the receipt with a written requisition to the officer appointed by the Commissioner to receive it, and shall receive in lieu a *rawana* for the salt, signed by the said officer and sealed in his presence.

15. The *rawana* shall be current and valid for such period as the Commissioner may from time to time prescribe.

The period of currency shall count from the day on which the *rawana* is delivered to the applicant, that day being included and being noted on the face of the *rawana*.

16. Provided that when a *rawana* is presented and the salt it covers is weighed and clearance given to the holder of the *rawana* by the Superintendent more than seven days previous to the expiry of the period of the currency of the *rawana*, such *rawana* shall cease to be valid on the expiry of seven days from the date on which the salt has been weighed, unless the officer of the store, by an order endorsed on it, allows it to run for its full period or any portion hereof.

17. After the period of currency of a *rawana* has elapsed, the *rawana* shall cease to be valid, or of any effect whatever, unless the period be extended in the manner hereinafter provided.

18. The Commissioner may from time to time fix the minimum quantity of salt to be covered by a single *rawana*.

19. The Commissioner may sanction an abatement for dryage of the salt, not exceeding one per cent.

20. On a *rawana* being presented and salt being issued thereunder, the Salt Revenue Officer concerned, before allowing such salt to leave his charge, shall ascertain that such *rawana*

is still in force and valid, and shall satisfy himself that the *rawana* covers the amount of salt being issued, and shall then endorse the *rawana* and return it to the trader or his agent, or to the carrier of the salt. The salt shall then be allowed to proceed to its destination.

21. When salt has been weighed and delivered to the holder of a *rawana*, he shall remove it within 24 hours to a distance of at least one mile from the store, unless the officer in charge of the store, by an order endorsed on the *rawana*, permits him to keep it within a shorter distance.

22. If, previous to utilization of a *rawana*, any minor particulars in it require rectification, such as the description of carriage, owner's name, &c., application must be made for such rectification to the officer in charge of the depôt or store before delivery of the salt is applied for.

23. If the despatch differs in minor particulars which have not been rectified in the manner prescribed in the preceding rule, the whole despatch shall be again liable to the payment of a fee not exceeding one-twentieth of the original duty, and shall on such payment be cleared, an entry being made on the *rawana* that the payment has been levied as a penalty for infraction of rule, which infraction should be specified by the officer in his own handwriting.

24. If the officer suspect fraud, he may refuse to deliver the salt, except under security equivalent to its full value, together with the duty leviable thereon, and shall refer the case for the orders of his superior officer.

25. If the owner of a *rawana* desires to divide a despatch of salt covered by the *rawana*, he shall apply to the officer who issued the *rawana*, and the officer shall issue as many partition *rawanas* as may be required and cancel and resume the original *rawana*.

26. If anything occurs to prevent the owner of a *rawana* clearing the salt before the expiry of the period of currency of the *rawana*, the officer who granted the *rawana* may at his discretion, but subject to such restrictions as the Commissioner may from time to time impose, renew such *rawana* at any time not more than six months from the date of original issue. If application for renewal is made later than a week before the expiry of the original *rawana*, it shall be complied with only on the applicant's paying a fee of one-twentieth of the duty originally paid.

The currency of the fresh *rawana* shall not exceed that of the original *rawana*.

27. Applications for renewal, except as provided in the preceding rule, shall be forwarded for the orders of the Commissioner, who may authorize such further renewals as he may deem fit.

28. When a *rawana* is lost or destroyed previous to utilization, the person to whom it was granted may make application to the officer who issued it for a duplicate, and with the application shall deposit with the officer an amount equivalent to the duty paid for the original *rawana*, *plus* one-twentieth as a fee. The officer may thereupon grant a duplicate *rawana*.

On the expiry of the currency of the original *rawana*, if it has not been utilized, the duty so deposited shall be refunded.

29. The Commissioner may, if he sees fit, authorize the refund of the whole or any portion of a fee paid under rules 23, 26 and 28.

30. The deposit of salt for retail sale to the people inhabiting a protected area may, subject to any conditions prescribed by the Commissioner, be permitted at any place within the limits of the area approved by the Assistant Commissioner. The *rawana* designed to cover such deposit shall be endorsed by the Assistant Commissioner for that purpose, and shall remain in force for a period not exceeding four months.

31. Every person retailing such salt under such a *rawana* shall keep a register of sales daily written up, and shall give to each purchaser a certificate stating the date of sale, the name of such purchaser, and the quantity of salt purchased.

32. A certificate given under the foregoing rule shall cover the salt sold under it while in the possession of the purchaser as if it were a *rawana*.

33. When any salt is stopped for examination within a protected area by a Salt Revenue Officer, the *rawana* covering the despatch shall be presented by the trader or his agent, or by the carrier of the salt, to such officer, who shall satisfy himself that it is a genuine document, and that its currency has not expired, and may, if necessary, proceed to weigh the despatch.

34. If on weighment of the salt it is found to exceed the quantity entered in the *rawana* the following practice shall be observed by the officer :—

(*a*) if the excess is not more than one per cent., he shall allow the salt to pass unquestioned ;

(*b*) if the excess is more than one per cent., he shall detain the despatch and report the matter without delay for the orders of his superior officer for such action as is necessary under the Act.

Importation from Rajputana and Central India and places trans-Indus.

35. The transit of salt produced or manufactured in any Native Sate included in the Rajputana and Central India Agencies from any of the said States into any part of the British territory adjoining the same is prohibited, unless such salt is covered by a

rawana or pass granted by such officer as the Commissioner may appoint on this behalf, showing that it has paid duty to the British Government at the rate fixed from time to time by the Governor-General in Council under section 7 of the Act.

36. The transit of salt from the right to the left bank of the river Indus, except such salt as is the produce of the Kalabagh Mines, is prohibited.

Manufacture and refinement of saltpetre and the eduction of salt therefrom.

37. No substance included under the term "saltpetre" in section 3 of the Act shall be manufactured or refined, and no salt shall be educed therefrom, except under and in accordance with the conditions of a license as hereinafter prescribed.

38. Applications for licenses shall be made to the Salt Revenue Officer in charge of the division or circle in which the works are situated, who may grant the application on receipt of the prescribed license fee.

39. No license shall be granted for the manufacture of crude saltpetre, or any of the other substances included under the term "saltpetre" in section 3 of the Act, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture, and the soil from which the said crude saltpetre or other substance is to be produced, do not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt revenue, and unless the works are so situated that they can without difficulty be supervised by the Salt Revenue Department.

40. As a general rule, no refiner shall be licensed until the parties applying for a license have satisfied the licensing officer that they are prepared to produce within the period of the license not less than two hundred maunds of refined salpetre.

41. No refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that the refinery buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on salt educed therein.

42. The following fees shall be levied in prepayment for licenses for each description of work :—

For the manufacture and refining of saltpetre, including the eduction of salt therefrom, Rs. 50.

For the manufacture of saltpetre—

	Rs.	a.	p.
In Behar	0	4	0
Elsewhere	2	0	0

For the manufacture of sulphate of soda (khâri) by solat heat in evaporating pans—

	Rs.	a.	p.
In Behar	0	4	0
Elsewhere	10	0	0

For the manufacture of sulphate of soda (khâri) by artificial heat—

	Rs.	a.	p.
In Behar	0	4	0
Elsewhere	2	0	0

For the manufacture of any other substance included under the term "saltpetre" in section 3 of the Act—

	Rs.	a.	p.
In Behar	0	4	0
Elsewhere	2	0	0

43. The license for the manufacture of crude saltpetre or other substance included under the term "saltpetre" in section 3 of the Act, to be granted to persons not licensed to refine the "saltpetre" or educe salt therefrom, shall contain the name of the person to whom it is given, and shall specify the place where such manufacture may be carried on, and the approximate quantity of saltpetre which should be manufactured, and shall contain the following conditions :—

1st—that the provisions of the Act and of all rules and subsidiary rules duly made under it shall be strictly observed by the licensee, his agents and servants ;

2nd—that no process for refining the crude saltpetre shall be resorted to ;

3rd—that the plant specified in the license shall not be altered, or the locality of the works changed, without written sanction from the Salt Revenue Officer in charge of the circle.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

44. The license for the manufacture and refinement of saltpetre and for the eduction of salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such refinement of saltpetre and eduction of salt may be carried on, and the approximate quantity of saltpetre to be refined, and shall also contain the following conditions :—

1st—that the provisions of the Act, and of all rules and subsidiary rules duly passed under it, shall be strictly observed by the licensee and his agents and servants ;

2nd—that the refinery buildings and surrounding walls shall be kept in good repair, to the satisfaction of the Salt Revenue Officer in charge of the circle, and so as to afford full security for the Government revenue ;

3rd—that the number of pans and boilers specified in the license shall not be altered without the written sanction of the Salt Revenue Officer in charge of the circle ;

4th—that the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed from such saltpetre, and of the quantities of any of these substances which may be sold and removed from the refinery;

5th—that no saline substance shall be removed from the refinery, except refined saltpetre or salt educed therefrom, except under the written sanction of the Salt Revenue Officer of the circle and on payment of Rs. 2 per maund of such substance.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

45. All licenses granted under this chapter shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the Salt Revenue Officer.

46. Duplicates of licenses lost or destroyed during the period of their currency may be obtained on payment of one-quarter of the original license fee.

47. Every licensee shall produce his license for inspection when called upon to do so by any officer of the Salt Revenue Department not below the rank of Inspector, or by any subordinate deputed by him for the purpose.

48. All licensed works and all premises connected therewith shall be open at all times, by day or night, to the inspection of any such officer or subordinate deputed by him for the purpose.

49. All diaries, registers, books of account, and the like connected with the business of licensed works, shall at all times be open to the inspection of any such officer or of any subordinate deputed by him for the purpose.

50. All salt shall be daily weighed and placed in a bonded storehouse under lock and key, which key shall remain in possession of the Salt Revenue Officer attached to the refinery.

Subject to such directions as the Commissioner may give from time to time, it shall be at the discretion of the Superintendent or Inspector from time to time to cause such salt to be weighed in his presence and removed from the bonded storehouse. The licensee shall within twenty-four hours subsequent to such weighment, and before the removal of the salt, pay the duty leviable thereon.

51. When salt has thus been weighed and the duty paid, it shall, with all possible despatch, be removed to a distance of more than one hundred yards from any part of the refinery premises under a pass signed by the said Superintendent or Inspector.

The pass shall be current for such period, not exceeding twenty-four hours, as may be deemed necessary for the removal of the salt.

A pass shall not be granted for a less quantity than twenty maunds, except for the purpose of emptying the storehouse.

52. Except as hereinbefore provided, or with the permission of the Assistant Commissioner of Salt Revenue, no person shall possess any salt at any place within the limits of, or within one hundred yards from, the nearest point of any saltpetre manufactory or refinery and its appurtenances.

53. If any licensee under the foregoing rules fails during the period of the license to carry on effective working at the place at which he is licensed to carry on the same, the licensing officer may suspend the license until the licensee is prepared to resume effective working there.

Seizure, disposal or destruction of things liable to be seized or destroyed under the Act.

54. In all cases in which illicitly manufactured salt or saltpetre is seized by any Salt Revenue Officer below the grade of Inspector, such officer shall at once proceed with the salt or saltpetre so seized, and any person concerned in the manufacture that he may have been able to arrest, and any independent witnesses to the seizure whose attendance he may be able to secure, to the nearest police post. The senior officer present at such police post shall receive from the seizing officer the salt or saltpetre so seized, and in the presence of witnesses and accused shall, after weighing and recording the weight of each, take from each distinct kind or quality of salt or saltpetre seized (if there be more than one such kind or quality) two samples of not less than one tola each, which he shall seal with the official seal of the police station, and after numbering them deliver them to the officer who made the seizure, recording at the same time a note on the printed form of seizure which will be presented to him, specifying the total weight of each kind seized, according to the weighments made before him, and the corresponding numbers of the samples. The remainder of the salt or saltpetre shall be sealed up with the seal of the officer who made the seizure and of the police-station, and shall remain in the malkhana or other secure place in such station till such time as a written order shall be sent by the Superintendent of the circle either for the destruction of the articles seized, which shall be carried into effect by the officer presenting such request in the presence of some officer of the police-station, and the same certified on the reverse of the order, or for the delivery of the same, or part thereof, as the case may be, to the bearer of the order for production in court.

55. When a seizure is made by a Superintendent in person, he may either follow the foregoing procedure, deputing one of his

subordinates present at the seizure to take the salt or saltpetre to the station and receive the samples, or he may himself on the spot take out and seal up the samples and the rest of the seized salt or saltpetre with his own official seal. He may then either take the salt or saltpetre seized with him to deposit where he considers it will be safest, or send it for deposit to the nearest or most accessible police-station, to be kept, as in the previous case, till further orders. If, however, the Superintendent himself seals the salt or saltpetre, he must, in the event of the identity of the salt or saltpetre produced in court being denied by the accused, be prepared to attend and prove the same in person.

56. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties and charges due on account thereof have been paid by the owner to the Salt Revenue Officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released, unless orders for the release are received from competent authority.

57. If an animal is so seized and detained, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

58. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent on his paying all charges incurred.

59. Should no one be present to receive the thing released, the Officer of Salt Revenue in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed on the office premises and at the Assistant Commissioner's office.

If within two calendar months from the date of the notice no person entitled to receive the thing claim it and pay all charges incurred, it shall be sold and the proceeds placed in deposit.

After a further period of three calendar months the money shall be forfeited to Her Majesty.

60. If any duty is leviable or penalty is imposed by competent authority in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty, and charges shall be deducted and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice, as under rule 59, shall be given, the money being kept in deposit for three calendar months.

If not claimed within the period, it shall be forfeited to Her Majesty.

61. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Assistant Commissioner of Salt Revenue may direct.

62. When a Magistrate orders the confiscation of works, materials, or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Assistant Commissioner of Salt Revenue.

Appeals.

63. Any person who may be dissatisfied with an order passed by the Inspector of a circle may appeal to the Assistant Commismissioner of the Division, and any person dissatisfied with an order passed by an Assistant Commissioner may appeal to the Commissioner, whose decision shall be final.

Subsidiary Rules and Forms.

64. The Commissioner of Salt Revenue may make subsidiary rules and prescribe all forms necessary for the administration of the Act and these rules.

Book Circular by the Commissioner, Northern India Salt Revenue Department, No. IVE, dated the 1st September, 1884.

The Commissioner of Salt Revenue directs the attention of all officers of the Department to the rules made by the Governor-General in Council under the Indian Salt Act as published in the Notification of the Government of India in the Department of Finance and Commerce, No. 1892, dated 27th June, 1884. The Act itself and the rules must be carefully studied by every officer, particularly in regard to matters referring to the branch in which the officer is employed. Assistant Commissioners should take every opportunity to ascertain that the officers subordinate to them are well acquainted with the salt law as it now stands.

Special attention is also called to the following remarks and orders on the rules now issued.

Rule 4.—Licenses to manufacture, store and sell salt, which were granted previous to the date of these rules, remain in force under section 2 of the Act until cancelled. But all fresh licenses issued must be in the form No. 1 appended to this circular.

Rule 9.—A change affecting the Delhi Salt Sources has been made here. In the old rule the villages included in the protected area were specified by name; under the new rule only such villages as are situated within two miles of the boundary of a salt-work will be regarded as within the protected area. A list of such villages must, therefore, be prepared under the orders of the Assistant Commissioner, Upper Division, Internal Branch, as soon as

possible, and in future the rules comprised in this heading must not be applied to any villages which are not in the list.

Rule 12.—The only salt for removal of which authority in writing under this rule would ordinarily be given by a Salt Revenue Officer is such as may be removed without prepayment of duty to a Government depôt or agency.

Rule 14.—The officers appointed to receive written requisitions and grant *rawanas* under this rule are the Assistant Commissioners, Panjáb Mines Division, Upper Division, Internal Branch, Sambhar, Pachbadra, and Didwana, and the Superintendents at Warcha, Kalabagh, Nurpur, Mubarikpur, Sultánpur, Phalodi, and the Luni tract.

Rule 15.—The periods of currency as already fixed will remain in force.

Rule 16.—The minimum quantity of salt to be covered by a single *rawana* will remain as at present.

Rule 19.—The abatement of one per cent. for dryage will be allowed as at present, until further orders, at the Delhi Salt Sources. No abatement for dryage is allowed except at the excise works in the Upper Division.

Rule 35.—The Assistant Commissioners and Superintendents in charge of Salt Sources in Rajputana are appointed to issue *rawanas*, and the Government Salt Contractors are empowered to issue passes under this rule to cover salt sold at their railway agencies.

Rules 43 *and* 44.—Licenses for the manufacture of crude saltpetre or other substance included under the term "saltpetre" in section 3 of the Act, and licenses for the manufacture and refinement of saltpetre and for the eduction of salt therefrom, which may be issued subsequent to 31st July, 1885, shall be in the form No. 2 or No. 3, as the case may be, attached to these subsidiary instructions.

Rule 50.—This rule should be acted on whenever a license is about to expire or to be cancelled or suspended. The notice required by the rule should be given and the licensee called on either to destroy or to pay duty on and remove any balance of salt in the refinery before expiration of his license or before communication of the order cancelling or suspending his license, as the case may be.

Rules 59 *and* 60.—The period during which the proceeds of anything sold must be retained in deposit before being forfeited to Her Majesty has been increased to three months instead of two months as heretofore.

Rule 64.—All rules and forms now in force, so far as they are not inconsistent with the provisions of the Act, of the rules made by the Governor-General in Council and of these subsidiary instructions shall remain in force until further orders.

No. 1.

Form of license to manufacture salt.

License to manufacture, store, and sell salt at _____ in the district of _____ is hereby granted to _____ under the following conditions, the infraction of which shall involve penalties under Act XII of 1882 and the suspension or cancelment of this license :—

1st.—That the provisions of the Act and of all rules and subsidiary rules duly made under it shall be strictly observed by the licensee, his agents, and servants.

2nd.—That none but good salt capable, in the judgment of the Salt Revenue Officer in charge of the division or circle, of bearing the duty fixed from time to time by the Governor-General in Council under section 7 of the Act shall be manufactured. All inferior salt shall be destroyed by being thrown back into the salt wells or pans in the presence of such officer.

3rd.—That no alteration shall be made in the pans, wells, or other plant of the salt-work as existing at the date of granting the license without written sanction from the Salt Revenue Officer in charge of the division or circle.

4th.—That salt shall be manufactured and stored at no places other than those designated in the sketch map attached to this license without the consent in writing of the Assistant Commissioner.

This license shall have effect from the date hereof until cancelled.

_____ } *Dated* } *Assistant Commissioner, N. I. Salt Revenue.*

No. 2.

Form of license to manufacture crude saltpetre.

Licence to manufacture _____ at _____ in the district of _____ is hereby granted to _____ under the following conditions, the infraction of any of which shall involve penalties under Act XII of 1882 and the suspension or cancelment of this license :—

1st.—That the provisions of the Act and of all rules and subsidiary rules duly made under it shall be strictly observed by the licensee, his agents and servants.

2nd.—That no process for refining the crude saltpetre shall be resorted to.

3rd.—That the licensee shall not separate any salt from the materials used or from the _____ manufactured by him, or manufacture any other saline substance but that for which this license is granted.

4th.—That the plant specified below shall not be altered or the locality of the works changed without written sanction from the Inspector of the circle.

The works for which this license is granted contain the following plant _____ and the approximate amount of _____ to be manufactured within the period of the license is _____ maunds.

This license shall have effect from the date hereof to the _____

_____ } *Superintendent, N. I. Salt Revenue.*

Dated

No. 3.

Form of license to manufacture and refine saltpetre and educe salt therefrom.

License to manufacture and to refine saltpetre and to separate and purify salt educed therefrom at _____ in the district of _____ is hereby granted to _____ under the following conditions, the infraction of any of which shall involve penalties under Act XII of 1882 and the suspension or cancelment of this license :—

1st.—That the provisions of the Act and of all the rules and subsidiary rules duly passed under it shall be strictly observed by the licensee and his agents and servants.

2nd.—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the Salt Revenue Officer in charge of the circle and so as to afford full security for the Government revenue.

3rd.—That the number of pans and boilers specified below shall not be altered without the written sanction of the Salt Revenue Officer in charge of the circle.

4th.—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed from such saltpetre and of the quantities of any of these substances which may be sold and removed from the refinery.

5th.—That no saline substance shall be removed from the refinery except refined saltpetre or salt educed there-

from, except under the written sanction of the Salt Revenue Officer of the circle and on payment of Rs. 2 per maund of such substance.

The refinery for which this license is granted contains _____ pans and _____ boilers and the approximate amount of saltpetre intended to be refined during the period of the license is _____ maunds.

This license shall have effect from the date hereof to the _____

_____ }
Dated } *Superintendent, N. I. Salt Revenue.*

Under section 30, Act XII of 1882 (The Indian Salt Act), all members of the police force* of the North-Western Provinces, enrolled under Act V of 1861, are invested with the powers of a Salt Revenue Officer, as described in sections 16 and 17 of Act XII of 1882, in respect to the seizure of illicit salt or saltpetre, and the arrest of persons in possession of such articles.

Notification No. 49, dated 10th April, 1876, (North-Western Provinces).

Search for, or seizure of, salt shall not be made unless the quantity shall exceed five seers in weight, or unless with the view of establishing evidence of some offence under Act XII of 1882, other than that of the mere possession of illicit salt.

The Assistant Commissioner of Northern India Salt Revenue in charge at the Sambhar Lake will be prepared to receive indents for the supply of salt in any quantity.

Notification No. 257 of the 6th October, 1876, by the Government of India in the Department of Revenue, Agriculture and Commerce.

2. Salt will be supplied in compliance with such indents at the rate of 4 annas per maund of 3,200 tolahs. No selection of special varieties of salt will be permitted for these consignments. The Government will, however, undertake to deliver salt of fair quality and of average-sized crystals as excavated from the heap, and will also undertake that no local trader purchasing on selection shall be permitted to select special qualities of salt from any heap which may be open for the supply of traders from a distance who under this notification may deal direct with the Assistant Commissioner.

3. The salt indented for will be weighed, filled into bags, and loaded on the railway wagons by Government at an additional charge of a quarter of an anna per maund. The Assistant Commissioner will be prepared to supply bags to any parties requiring them at 3 annas 9 pies per bag, each bag being made

* For rules for guidance of the police, made by the Inspector-General of Police with the sanction of Government, see Police Circulars. The rules shall not apply to those tracts in which the possession of salt is prohibited by rules 9 and 52 of the Governor-General in Council, dated the 27th June, 1884.

to contain 2½ maunds of salt. Any person who prefers to do so may consign his own bags, prepaid by rail, to the Assistant Commissioner, who, on the arrival of the bags, will weigh off, pack and despatch the consignment. It must, however, be understood that the officer at Sambhar is empowered to refuse to despatch a consignment in cases where the bags are not sufficiently strong to stand the journey.

4. All traders and others indenting for salt under the provisions of this notification must, in the first instance, pay into the Government treasury of the district where they reside (*a*) the value of the salt they require at the rate of 4 annas per maund, (*b*) the duty of two rupees a maund, (*c*) the price of the bags for packing, in the event of their preferring to buy bags from the Assistant Commissioner, and (*d*) a miscellaneous charge at 3 pies per maund. They will then receive a receipt, which they must forward by post (registered) together with their indent to the Assistant Commissioner at Sambhar, mentioning the address to which they wish the salt consigned. The Treasury Officer will by the same day's post despatch an advice of the receipt to the Assistant Commissioner at Sambhar, and he, after comparing the advice and the receipt, will at once cause the consignment to be despatched by railway, *bearing*, to the consignee, forwarding to him the railway receipt under bearing service cover.

5. The consignee will then take delivery from the railway in the usual manner on payment of the railway freight and charges.

6. It is to be distinctly understood that the Government is responsible only for due delivery of the salt to the railway company, and the railway receipt shall be a sufficient release to Government for the quantity consigned.

No. XIII.

SEPARATE REVENUE DEPARTMENT.

(2.—COURT-FEES STAMPS.)

For rules regarding Non-judicial Stamps under Act I of 1879, see the General Stamps Manual.

2.—COURT-FEE STAMPS.

Officer in charge of stamps. Instructions for—
G. O. No. 171 A, dated 21st August, 1877.

ONE of the collector's assistants in each district should be placed in charge of the Stamp Department. He should be guided by the instructions given in the following extract, paras. 16 and 17, of the stamp committee's report:—

Para. 16. What is wanted with each stamp report is a distinct exposition of the rise or fall of the aggregate revenue derived from each division of transactions which come under the operation of the Stamp Act, together with an intelligent analysis of the estimated causes of the rise or fall in each case. All that the Government gets at present through these reports are loose opinions of the generalizing class, such as "depression of trade," "poverty of the agricultural classes," &c., &c., which really explain nothing, inasmuch as it is often asserted with equal confidence that a year of prosperity, by reason of the free circulation of money, and a year of adverse conditions on account of the loans, mortgages, and other disposals of property occasioned by it, is favourable to the interests of the stamp revenue.

17. One unsatisfactory condition of the present administration of stamp revenue is the paucity of criminal prosecutions for fraudulent evasions. It cannot be supposed that such evasions do not occur, and with great frequency, owing to the practical impunity with which they take place. Greater vigilance on the part of the general executive is needed and should be exacted. Very liberal remuneration should be accorded to informants who bring to light systematic evasions.

The agency of licensed vendors should be increased and used for promulgating the requirements of the stamp law as much as possible, in view to checking ignorant evasions. This object would be furthered by distributing largely copies of the stamp schedules. Every Government office should have at least one such copy printed in large type and posted up in a conspicuous place.

In every ganj, bazár, hát, or other place, where people congregate for the purposes of trade, such copies should be conspicuously posted, and every possible means adopted for acquainting the public with their obligations in this matter as well as the penalties incurred by those who disregard them.

The duty of administering the stamp law includes—(1) the supervision of vend and arranging that proper facilities for obtaining stamps exist; (2) ascertaining that the requirements of the law are generally known; (3) watching the extent to which different kinds of stamps are used, noting where there is any falling off, and ascertaining the cause by inquiry in the proper quarter, so that it may be verified that it is not due to neglect of the law; (4) trying breaches of the stamp law; (5) ascertaining, by inquiry from the different courts, that all documents, the existence of which becomes known and which are unstamped or insufficiently stamped, are impounded and treated according to the procedure prescribed by law; (6) ascertaining from time to time, by examination of a few files in the record-room taken at random, that the directions for perforating and re-perforating stamps are properly carried out; and (7) ascertaining by inquiry, through the police and otherwise, that persons engaged in trade, or who have occasion to execute documents, do not evade the law.

Commissioners should interest themselves personally in this matter, as well as in that of excise. They should watch over and instruct the officers in charge, and let them feel that they are performing a most important public duty, in the success of which Government takes much interest.

G. O. No. 43A, dated 21st August, 1877.

Magistrates of districts should make over all cases relating to the stamp revenue for trial by the magistrates to whom, as assistant collectors, charge of the department may be entrusted.

Search warrants in such cases may be granted by the magistrate of the district only, to whom the assistant collector in charge of the department should apply when he knows or suspects an offence against the stamp revenue to have been committed.

Circular No. 2A, dated 10th February, 1876. Circular No. 4A, dated 11th March, 1876.

Such reports should be submitted through the Commissioner of Stamps, except in the case of forgery or fraudulent use of postal or telegraph stamps, when the report is to be submitted direct to the Local Government.

Court-fee stamps. Rules for supply of—
G. O. No. 25, dated 20th April, 1878, and No. 18, dated 30th January, 1879.

The following are the rules for the supply, sale, number, renewal, and keeping accounts of court-fee stamps, framed under section 48, Act XVIII, 1869, and section 27, Act VII, 1870, and approved by the Governor-General in Council :—

A.—The supply and vend of stamps to be used under the Court-fees Act.

1. Court-fee stamps shall be supplied to district officers throughout the North-Western Provinces and Oudh by the Superintendent of Stamps, Calcutta, on indents countersigned by the Commissioner of Stamps, North-Western Provinces and Oudh.

2. The bulk of such stamps shall be kept in store in the Government treasury in one or more strong tin-lined chests or presses under double locks ; the key of one lock of each chest or press always remaining with the officer in charge of the treasury, and the key of the other with the treasurer.

3. All such stamps, when received, shall be noted in a store book under the joint signature or initials of the officer in charge of the treasury and of the treasurer, and all issues, with the balance remaining in stock, shall be similarly noted.

4. No discount shall be allowed on the sale of court-fee stamps.

5. Such stamps shall be issued from the treasury to the treasurer, and through him to *ex-officio* and salaried vendors.

6. Such stamps shall be sold to the public at the head-quarters of each district by the treasurer ; at each tahsíli (except those at headquarters) up to the value of Rs. 70 by the tahvíldár or treasurer's agent ; and at such other places as the Local Government may, by notification in the local official Gazette, from

time to time determine, by salaried agents of the treasurer of the district.

7. Court-fee stamps up to a rupee in value shall be sold in the camp of each judicial officer on tour by some official on the ordinary staff of such officer. Court-fee stamps above a rupee in value must be procured at the district treasury or at a tahsíli.

8. On the presentation of any document requiring to be stamped under the Court-fees Act or the furnishing any such document, the stamp or stamps affixed shall immediately be defaced, as provided in section 30 of the Act.

B.—The number of stamps to be used for denoting any fee chargeable under the Court-fees Act.

9. When possible, the fee chargeable under the Act shall be denoted by a single stamp. If there be no stamp of the exact required value, the first stamp shall be of the next lower available value, and the margin shall be made up by stamps similarly selected.

When the treasurer or other vendor is unable to supply from his stock of stamps one of the exact value required, he shall supply a certificate in the following form :—

" Certified that , caste , resident of , has this day applied for [*here specify the value of the stamps asked for*], and there being no stamps of these particular denominations procurable, I have furnished him with (*two or more as the case may be*) of the following values : namely [*here give detailed description of each stamp supplied*], these being the smallest number of stamps with which it was possible for me to make up the required amount."

And no court or public officer shall receive papers on which the fees are denoted by more than the absolutely required number of stamps, unless at the same time a certificate in the above form is produced.

C.— The renewal of damaged or spoiled stamps.

10. If any stamp purchased for use under the Court-fees Act shall have become damaged or spoiled before being brought into use, it shall be lawful for the officer in charge of the district in which the stamp was purchased, on his being satisfied that it was so purchased for use and that it was accidentally damaged or spoiled, to authorize a fresh stamp of the same value being given in place of it.

When a plaint disclosing a reasonable case on the merits is presented to any civil or revenue court in such a form that the presiding judge or officer without summoning the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff

India's No. 2768, dated 30th April, 1874.

free to prosecute precisely the same case in another form against the same defendant, the value of the stamp on the plaint shall be refunded on presentation of an application to the collector of the district in which the court is situated, together with a certificate from the judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

11. Requests for the renewal of stamps must be accompanied by a written statement showing that the stamps had been purchased for use and had been accidentally damaged. The officer to whom the request is made shall cause stamps of similar or equal value to be delivered to the applicant gratis, the spoilt stamps being given up to the officer.

D.—The keeping accounts of all stamps used under the Court-fees Act.

12. The treasurer shall keep a daily book of all sales of stamps issued to him for sale, entering from time to time all fresh stamps received and bringing down the balance at the close of each working day.

A similar book shall be kept by each *ex-officio* and salaried vendor.

13. The treasurer shall credit his receipts daily in the treasury.

The daily receipts of each tahvildár shall be shown in the siyáha of the tahsíli.

In the case of each salaried vendor, special instructions will be issued as regards the crediting of these receipts.

14. The official entrusted with the sale of stamps in a camp shall keep up a daily book of the sales during each day and of the balance in hand at the close of it, and at the end of each month he shall forward to the treasury officer an abstract memo of the sales during the month and of the balance in hand at the close of it.

15. Receipts from the sale of stamps in an officer's camp shall be credited from time to time in the district treasury or at a tahsíli, as opportunity offers. It shall be the duty of each officer to see that they are so credited, and, when necessary, to take special measures for remitting money received.

16. An abstract memo. in the annexed form A shall be forwarded by each *ex-officio* and each salaried vendor at the close of each month to the treasury officer.

17. In the monthly statement of receipts under the Court-fees Act which are furnished to the Commissioner of Stamps, those receipts only shall be shown which have been actually credited in the treasury.

FORM A.

Memorandum.

	Number of stamps.	Value.
Balance in hand at the beginning of the month of ...		
Received during the month of ...		
Total ...		
Sold during the month of ...		
Balance at the close of the month of ...		

Rupees of the sales during (the previous month) were credited during (this month) with Rs. of the sales of (the current month) have been credited in (the subsequent month).

Daily register of court-fees—
G. G. O. No. 3335 (Fin. Dept.), dated 21st September, 1877.

IN each court a register of the fees levied under chapter IV, and of those levied under the different articles of schedules I and II of the Court-fees Act, shall be maintained in the following form :—

(FOR CIVIL COURTS.)

I.—*Daily register of court-fees realized in the court of the*

Date.	Process fees.	Amount realized under Act VII of 1870, schedule I, articles 1 to 9 inclusive.	Amount realized under the same schedule, Nos. 10 to 12.	Amount realized under schedule II.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	

(FOR REVENUE AND CRIMINAL COURTS.)

II.—*Daily register of court-fees realized in the*

Date.	Process fees.	Other fees.	Total.	Remarks.
	Rs.	Rs.	Rs.	

The entries are not to be made in detail, but only so as to show, in the case of the civil courts, the aggregate value of the stamps filed in the court during each day under each of the four classes indicated, and in the case of the criminal and revenue courts the total daily receipts from process fees and other fees. The entries should be initialled daily by the presiding officer.

Court-fees. Cancellation of—
India's No. 1763, dated 24th July, 1873, and G. O. No. 107, dated 12th April, 1879.

Under Act VII of 1870, section 30, court-fee labels must be cancelled by punching out the figure-head. But this does not afford sufficient protection, and the record-keeper of every court shall, when a case is decided and the record consigned to his custody, punch a second hole in each label distinct from the first, and note the date of his doing so at the time; the second punching shall invariably be made on the right side of the figure-head, but should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

Copies. Cancellation of stamps on—
India's No. 3373, dated 24th September, 1875.

Any court or office issuing copies, certificates or other similar documents liable to stamp duty shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it, as is frequently done by persons signing stamped receipts.

Certificates of baptism, &c. Class of stamp for—
India's No. 2036, dated 30th June, 1882.

The stamp duty payable under article 22 of schedule I to the Indian Stamp Act, 1879, or copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates shall be denoted by means of adhesive court-fee labels.

Certificate of Baptisms, &c. Stamps on—
Home Department Resolution No. $\frac{3}{137-187}$, dated 11th September, 1882; No. 2036, dated 30th June, 1882.

The officer issuing the copies of extracts of the certificates referred to in the preceding rule should cancel the court-fee labels by writing his name across them.

If the copies or extracts are exempted from stamp duty under Notification No. 1603, dated 9th June, 1882 [*vide* page 3, part II, Stamp Manual], the officer issuing the certificate should state on it the grounds on which it is issued without the payment of stamp duty.

Court-fees. Number of stamps to be used for—
G. O. No. 128, dated 26th June, 1883.

Under section 27 (*b*), Act VII of 1870 (the Court-fees Act), the Hon'ble the Lieutenant-Governor and Chief Commissioner is pleased to make the following rules for regulating the number of stamps to be used for denoting any fee chargeable under the said Act:—

I.—When in the case of fees amounting to less than Rs. 10 the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

II.—When, in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs. 10.

III.—Any adhesive stamps which may be used under rule II shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

IV.—When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

V.—When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and

on the plain paper shall be attested by the signature of the person or persons executing the document.

Court-fees in Jhánsi. Remission of certain— India's Notification No. 3546, dated 28th September, 1883.

In exercise of the powers conferred by section 35 of the Court-fees Act VII of 1870, the Governor-General has—

remitted the fees payable under the Court-fees Act on all documents filed, exhibited or recorded in, or received or furnished by, the court of the special judge appointed under the Jhánsi Encumbered Estates' Act, 1882 ;

remitted the fees payable under the Court-fees Act on all documents connected with the proceedings in the court of the Commissioner under the Jhánsi Encumbered Estates' Act, 1882, except on memoranda of appeal, and on applications for revision of any decision or order of the special judge under chapter VI of the said Act ;

directed that the fee payable under the Court-fees Act, 1870, on any appeal against a decision of the special judge under chapter VI of the Jhánsi Encumbered Estates' Act, 1882, shall not exceed eight annas.

Court-fees. Remission of—on copies furnished by revenue courts and officers for private use. Notification No. 3319, dated the 9th September, 1884, Department of Finance and Commerce.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Governor-General in Council is pleased to remit the court-fees payable under clauses 6, 7 and 9 of schedule I of the Act, on copies furnished by the revenue courts and offices for the private use of persons applying for them.

This notification shall not be deemed to exempt copies furnished thereunder from the payment of the fees chargeable on such copies when filed, exhibited, or recorded in any court of justice or received by any public officer.

Stamps. Refund of the value of impressed court-fee— Resolution No. 2345, dated 26th December, 1884, Department of Finance and Commerce.

In supersession of all existing orders on the subject, the Governor-General in Council is pleased to authorize the refund of the value of impressed court-fee stamps in accordance with the following rules—

When any person is possessed of an impressed court-fee stamp for which he has no immediate use, or which has been spoiled or rendered unfit or useless for the purpose intended, the collector shall, on application, repay to him the value of such stamp in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled and proving to the collector's satisfaction that it was purchased by him with a *bonâ-fide* intention to use it ; that he has paid the full price thereof ; and that it was so purchased, or spoiled, or rendered useless within the period of six months next preceding the date on which it is so delivered.

Provided that the Local Governments may in special cases allow refunds when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. The Local Governments may at their discretion delegate this power to any subordinate authority.

When a licensed vendor surrenders his license or dies, the collector may at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps not spoiled or rendered unfit for use, returned into the collector's store, deducting one anna in the rupee, or he may issue stamps of other values in exchange.

Court-fees payable on the plaint or petition of appeal in every suit instituted in Oudh to obtain a declaratory decree in respect of an under-proprietary tenure.

Government of India, Department of Finance and Commerce, Notification No. 4697, dated 3rd November, 1882.

In exercise of the powers conferred by section 35 of the Court-fees Act, VII of 1870, the Governor-General in Council is pleased to cancel the Notification of the Government of India in the Financial Department, No. 801, dated 30th January, 1874, by which the fee payable on the plaint or petition of appeal in every suit instituted in the province of Oudh to obtain a declaratory decree in respect of an under-proprietary tenure, where no consequential relief is prayed for, was reduced to annas eight.

Court-fees. Remission of—payable on applications for order for the payment of deposits in cases in which the deposit does not exceed Rs. 25.

Government of India, Department of Finance and Commerce, Notification No. 849, dated the 16th February, 1883.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, and in supersession of Notification in this Department, No. 3681, dated 20th October, 1881, the Governor-General in Council remits, in the whole of British India, the fees payable under clause (*a*), para. 4, and clause (*b*), para. 2 of article 1, schedule II, annexed to the said Act, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount, provided that the application is made within three months of the date on which the deposit first became payable to the party making the application.

Court-fees. Use of adhesive stamps for denoting—amounting to less than Rs. 10, and impressed stamps for denoting fees amounting to or exceeding Rs. 10.

Government of India, Department of Finance and Commerce, No. 361, dated the 18th April, 1883.

In exercise of the powers conferred by sections 26 and 35 of the Court-fees Act, 1870, and of all other powers enabling him in this behalf, and in supersession of Notification by the Government of India in the Financial Department, No. 1520, dated 5th March, 1875, and all other notifications on the subject, the Governor-General in Council is pleased to issue the following directions :—

I. When in any case the fee chargeable under the said Act is less than Rs. 10, such fee shall be denoted by adhesive stamps only. Such adhesive stamps shall either be the adhesive stamps bearing the words "Court-fees," at present in use, or adhesive stamps of any different shape, size or pattern, bearing the words "Court-fees," which may hereafter be issued for use, in supersession of, or in addition to the adhesive stamps now in use.

II. When in any case the fee chargeable under the said Act amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps bearing the words "Court-fees," adhesive stamps being only employed to make up fractions of less than Rs. 10.

III.—If in any case the amount of the fee chargeable under the said Act involves a fraction of an anna, such fraction shall be remitted.

IV. This Notification shall take effect on and after the 1st June, 1883.

Court-fees. Punching of impressed stamps.
Government of India, Department of Finance and Commerce, Resolution No. 3047, dated 5th September, 1883.

It was directed in Financial Resolution No. 1763, dated 24th July, 1873, that the record-keeper of every court shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, which is prescribed by section 30 of the Court-fees Act, and note the date of doing so at the same time.

These directions apply only to adhesive labels used under the Court-fees Act. Impressed stamps used for denoting court-fees need not be cancelled or punched otherwise than as required by section 30 of the Court-fees Act.

Court-fees. Remission of—on applications in connection with the revision of village papers in the permanently-settled districts of the North-Western Provinces.
Government of India, Department of Finance and Commerce, No. 686, dated 1st February, 1884.

In exercise of the power conferred by section 35 of the Court-fees Act (VII. of 1870), the Hon'ble the President in Council has remitted the fees chargeable on applications and petitions presented to settlement officers or assistant settlement officers in connection with the revision of village papers in the permanently-settled districts of the North-Western Provinces if presented previous to final attestation.

Court-fees payable on the institution of a suit for the possession of a fractional share of an estate.
Government of India, Department of Finance and Commerce, No. 690, dated the 1st February, 1884.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Hon'ble the President in Council is pleased to direct that, when a part of an estate paying annual revenue to Government under a settlement which is not permanent is recorded in the collector's register as separately assessed with such revenue, the court-fee payable on the institution of a suit for the possession of a fractional share of that part shall not exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share.

Court-fees. Remission of—payable on application for loans under the Agriculturists Loan Act.
Government of India, Department of Finance and Commerce, Notification No. 241, dated 15th January 1885.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Governor-General in Council is pleased to remit the fees payable on applications for loans under the Agriculturists Loan Act, XII of 1884.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, the Governor-General in Council has remitted the whole of the fees payable on an application made by a person to the collector under the 2nd para. of section 39 of the Indian Stamp Act, 1879, for the return to the person, or to the registration officer who impounded it, of a document impounded and sent to the collector by a registration officer.

Court-fees. Remission of—payable on an application for return of an impounded document.
Government of India, Department of Finance and Commerce, No. 1196, dated the 6th March, 1885.

In exercise of the powers conferred by section 26 of the Court-fees Act, 1870, the Governor-General in Council directs that the additional court-fee payable under section 19E of the said Act on probates and letters of administration shall be denoted either—

(a) by impressed and adhesive stamps in the manner prescribed in Notification No. 361 of 18th April, 1883, or

(b) wholly by adhesive stamps of the kind described in clause I of Notification No. 361 of 18th April, 1883.

Court-fees. Additional—payable on probates and letters of administration how to be denoted.
Government of India, Department of Finance and Commerce, No. 1522, dated the 10th March, 1885.

The following letter from the Government of India to the Government of Bombay is published for general information :—"I am directed to acknowledge the receipt of your letter No. 2729, dated the 31st March, 1885, and to state that adhesive labels attached to impressed sheets of court-fee stamps, in accordance with the directions contained in Financial Notification No. 361, dated 18th April, 1883, should be regarded as impressed stamps for the purposes of the rules which regulate the refund of the value of impressed stamps."

Government of India, Dement of Finance and Commerce, No. 1230, dated the 20th April, 1885.

In exercise of the powers conferred on him by section 35 of the Court-fees Act, 1870, the Governor-General in Council has remitted the court-fee payable on an application for transfer of a stock note from one circle to another made under para. 6 of Resolution No. 2566 of 20th August, 1885.

Court-fees. Remission of—payable on an application for transfer of a stock note from one circle to another.
Government of India, Department of Finance and Commerce, No. 2632, dated the 21st August, 1885.

In exercise of the powers conferred by section 35 of the Court-fees Act, VII of 1870, and in supersession of the notifications noted on the margin, the Governor-General in Council is pleased to remit the fees payable under the said Act on the following documents, namely :—

*Home Department Notification No. 1683, dated 19th September, 1870.
Financial Department Notification No. 2520, dated 6th April, 1872.
Financial Department Notification No. 7313, dated 18th December, 1874.
Home Department Notification No. 1443, dated 2nd November, 1883.

Court-fees. Remission of—on applications for copies of certain documents.
Government of India, Department of Finance and Commerce, No. 310, dated the 21st January, 1886.

(1) Copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person.

(2) Copy of the evidence of supplementary witnesses after commitment, when the copy is given, under section 219 of the said code, to an accused person.

(3) Copy or translation of a judgment in a case other than a summons case, and copy of the heads of the judge's charge to the jury, when the copy or translation is given, under section 371 of the said Code, to an accused person.

(4) Copy or translation of a judgment in a summons case, when the accused person to whom the copy or translation is given, under section 371 of the said code, is in jail.

(5) Copy of an order of maintenance when the copy is given, under section 490 of the said code, to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.

(6) Copy furnished to any person affected by a judgment or order passed by a criminal court of the judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this notification without the payment of a court-fee, but is a copy which, on its being applied for under section 548 of the said code, the judge or magistrate, for some special reason, to be recorded by him on the copy, thinks fit to furnish without such payment.

(7) Copies of all documents furnished, under the orders of any court or magistrate, to any Government advocate or pleader, or other person specially empowered in that behalf, for the purpose of conducting any trial or investigation on the part of the Government before any criminal court.

(8) Copies of all documents which any such advocate, pleader, or other person, is required to take in connection with any such trial or investigation, for the use of any court or magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceeding.

(9) Copies of judgments or depositions required by officers of the Police Department in the course of their duties.

No. XIII.

SEPARATE REVENUE DEPARTMENT.

(3.—EXCISE.)

For rules on this subject, see the Excise Manual.

No. XIII.

SEPARATE REVENUE DEPARTMENT.

(4.—INCOME-TAX.)

For rules on this subject, see the Income-Tax Pamphlet.

No. XIV.

FOREST DEPARTMENT.

No. XIV.—FOREST DEPARTMENT.

Under Section 25.

Act—Rules passed under The Indian Forest Act (VII of 1878).

Notification No. 303, dated 28th February, 1880.

THE following are the rules for reserved forests in the North-Western Provinces and Oudh.

Interpretation-clause.

1. All words used in these rules, and defined in Act VII of 1878 (The Indian Forest Act), shall be deemed to have the meaning respectively attributed to them by the said Act.

Poisoning of water.

2. The poisoning of water is prohibited.

Setting of snares or traps in reserved forests.

3. Except with the written permission of the officer in charge of the Forest Division, no person shall set snares or traps.

Closing of a reserved forest against hunting or shooting.

4. The Conservator of Forests, with the previous sanction of the Local Government, may declare and publicly notify any reserved forest or part of such forest to be closed altogether against hunting, shooting or fishing at such seasons and for such period as he may deem necessary; or to be closed against the hunting, shooting or fishing of any class or classes of animals during certain seasons.

Close season for game-birds.

5. Between the 1st April and the 31st August, both inclusive, in each year, the shooting of game-birds of the following kinds is prohibited :—

Partridges.	Spur-fowl.
Pheasants.	Bustards.
Pea-fowl.	Florican.
Jungle-fowl.	Sand grouse.

Driving of game in snow.

6. The driving of game in the snow is prohibited.

Conditional permission in respect of hunting or shooting.

7. Subject to the above resrictions, hunting, shooting and fishing are permitted, but nothing in this rule shall be taken to exempt any person from liability in respect of any offence by

fire, injury to the forest or its produce, or other offence punishable by section 25, Act VII of 1878.

Under Section 25.

Notification No. $\frac{70F}{409-21}$, dated 10th February, 1887.

The following are the rules relating to the reserved forests in the Kumaun, Garhwál and Ganges Forest Divisions of the Central Circle.

1.—These rules shall apply to such portions of the following rivers and their tributaries as are within the Government reserved forests :—

(1) Kotri river.
(2) Ramganga ,,
(3) Palain ,,
(4) Mandal ,,
(5) Kosi ,,
(6) Nindhaur ,,

2.—No fixed nets or nets stretched from one bank of the river to the other bank shall be used. Persons having a right or permission to net fish shall be restricted to the use of drag or casting nets.

3.—The erection of dams or weirs for diverting the river for the purpose of catching fish is forbidden, and the erection in irrigation dams of fixed engines to trap fish is forbidden.

4.—No net, other than a casting or clap net, shall have a mesh less in size than 2½ inches.

Under Section 29.

The following are the rules for the protected forests of Naini Tal, Ránikhet and Lalitpur :—

Under the provisions of section 29 of The Indian Forest Act, 1878, the Hon'ble the Lieutenant-Governor, North-Western Provinces, and Chief Commissioner, Oudh, is pleased to declare that from the date of this notification, (*a*) all trees within the protected forests of Naini Tal, Ránikhet, and Lalitpur are reserved; and (*b*) the quarrying of stone, burning of lime or charcoal, collection or subjection to any manufacturing process or removal of any forest produce in those forests, and the breaking up or clearing for cultivation, for building, for herding cattle, or for any other purpose, any land in those forests, are prohibited except in the exercise of any right recorded under section 28 of the Indian Forest Act, 1878, or with the permission in writing of the officer in charge of the forest division.

Notification No. 395, dated 23rd March, 1880.

Under Section 31.

Rules for the Naini Tal and Lalitpur Forests.

Notification No. 773, dated 16th July, 1880.

Interpretation-clause.

I.—All words used in these rules, and defined in Act VII of 1878 (The Indian Forest Act), shall be deemed to have the meaning respectively attributed to them by the said Act.

II.—Persons, whose rights have been recorded under section 28 of Act VII of 1878, must submit their indents for building timber and for wood for agricultural purposes to the officer in charge of the Forest Division, within the following periods:—

in the Naini Tal and Ranikhet protected forests	between the 1st July and 31st October;
in the Lalitpur protected forests	from 1st February to 31st March, and from 1st August to 30th September.

III.—Licenses to purchasers felling or removing trees or timber, or other forest produce, will be granted at such time and place, and at such rates and under such conditions, as may from time to time be fixed by the Conservator of Forests.

IV.—The poisoning of water is prohibited.

V.—Except with the written permission of the officer in charge of the Forest Division, no person shall set snares or traps.

Closing of forest against hunting or shooting.

VI.—The Conservator of Forests may, with the previous sanction of the Local Government, declare and publicly notify any part of the forest, to which these rules relate, to be closed altogether against hunting or shooting, at such seasons and for such period as he may deem necessary, or to be closed against the hunting or shooting of any class or classes of animals during certain seasons.

Close season for game-birds.

VII.—Between the 1st April and the 31st August, both inclusive, in each year, the hunting and shooting of game-birds of the following kinds is prohibited :—

Partridges.	Spur-fowl.
Pheasants.	Bustards.
Pea-fowl.	Florican.
Jungle-fowl.	Sand grouse.

VIII.—The driving of game in the snow is prohibited.

IX.—Subject to the restrictions contained in rules IV to VIII, hunting, shooting and fishing are permitted; but nothing in this rule shall be taken to exempt any person from liability in respect of any offence by fire, injury to the forest or its produce, or other offence punishable by section 32 of Act VII of 1878.

X.—Trespassing, pasturing cattle, or permitting cattle to trespass in such portions of the forests as may have been closed under section 29 (*b*) of the Indian Forest Act is prohibited.

Under Sections 41 and 42.

RULES FOR TRANSPORT OF FOREST PRODUCE FROM RESERVED AND PROTECTED FORESTS.

Notification No. 1004, dated 2nd November, 1880.

Interpretation-clause.

1. All words used in these rules, and defined in Act VII of 1878 (The Indian Forest Act), shall be deemed to have the meaning respectively attributed to them by the said Act.

Establishment of depôts for the examination of timber, &c.

2. *I.—Transport by land.*—The Conservator of Forests may establish depôts within the limits of, or on the boundaries of, any reserved or protected forest, for the examination of timber and

other forest produce in transit through or out of such forest, and for the collection of dues on such timber or produce: provided that the name and situation of each depôt, and the route on which it is situated, is notified in every town and village in the neighbourhood of such depôt.

Pass for moving timber, &c.

3. No timber or other forest produce shall be moved through or out of any such forest on any route on which a depôt has been established, unless covered by a pass issued by the forest officer, or by the owner of the forest, as the case may be. Such pass shall specify the kind and quantity of timber or other forest produce, the marks it bears (if any), and the place it came from, and shall be legibly signed or stamped by the forest officer, or, when such timber or produce comes from a private forest, by the owner of such forest.

Prohibition against moving timber, &c., except by defined routes.

4. The moving of any timber or other forest produce through or out of any reserved or protected forest, except by routes on which depôts have been established under rule I, is prohibited.

Officers who may sanction exemptions.

5. Within the limits of their respective charges, the Conservators of Forests, the Collector of Bijnor, the Deputy Commissioner of Lalitpur, and, when in charge of Forest Divisions, Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators, may exempt the inhabitants of any locality, or any class of timber or other forest produce, from the operation of rules 3 and 4.

Launching and collection of timber.

6. *II.—Transport by river.*—No person having launched his timber, or set it afloat on any river, shall collect the same, except—

(*a*) With the permission in writing of the Forest officer in charge of the Forest Division.

(*b*) At places which such officer shall notify as catching depôts.

Pass for rafting timber.

7. No person shall raft or otherwise convey any timber which has been collected on any river without first obtaining a pass from the Forest officer in charge of the Forest Division in which the river is situated, or from such subordinate officer as the officer in charge of the Forest Division may authorise on that behalf. Such pass shall show the number of logs or pieces, the kind of timber, the marks indicative of the owner's property therein, the place of its destination, and the time for which it shall remain in force. It may specify that the timber may be stopped at certain places to be named in the pass.

8. No pass shall be issued for any unmarked timber, or for such timber as bears a mark not registered as hereinafter provided: provided that when any person, having timber in transit on a river at the date of the publication of these rules, applies for a pass for such timber within six months from such date, such pass may be granted, although the marks on such timber have not been registered.

No pass to be issued for timber unmarked or bearing an unregistered mark.

9. Any forest officer may require any person rafting or conveying timber, as aforesaid, to produce the pass for the same at any time. No person shall be entitled to raft or convey timber by virtue of a pass which he does not himself hold, but which is, or is stated to be, in the hands of some other person. In the event of the pass not being produced, the forest officer may detain the timber.

Detention of timber in default of production of pass.

10. For issue of the pass a fee not exceeding one anna for each log or piece of timber may be levied on such river, and at such places, as the Conservator of Forests may from time to time direct.

Fees for issue of pass.

11. All persons wishing to float or otherwise convey timber by any river shall register, at the office of the Forest Division to which the control of the river pertains, the mark which indicates their proprietary right in such timber. A fee of Rs. 5 shall be payable for such registration. No more than one mark shall be registered for each owner.

Registration of timber property marks.

12. No person shall be allowed to register a mark already registered in favor of another person, nor any mark used by Government; and the forest officer may refuse the registration of any mark which in his judgment so closely resembles a mark used by Government or registered in favor of any person, as to be easily producible by altering such marks:

Refusal of registration of marks similar to those already in use, either by Government or another person.

13. Every registration under these rules shall hold good for three years following the 1st of January next after the date of registration.

Registration to hold good for three years.

A certificate, showing the mark registered, the date of registration, the period for which it holds good, and acknowledging the payment of the fee, shall be given to every person registering his mark.

Certificate of registration.

14. Within the limits of any area notified under section 45, the converting, cutting, burning, concealing, or marking of timber, the altering or effacting of any marks on the same, and the pos-

Converting, cutting, burning, concealing, or marking of timber.

session or carrying of marking-hammers or other implements used for the marking of timber, except with the permission in writing of the Forest officer, is prohibited. Such permission, if granted, shall specify the place at which only it is to take effect, and may contain such other conditions regarding the previous inspection of the timber, and otherwise as may be necessary.

15. *III.—General.*—Any person who infringes any of these rules shall be liable to imprisonment of either description for a term which may extend to six months, or to fine which may extend to five hundred rupees, or to both.

Penalty.

Under Section 41 (I).

MARKING OF TIMBER.

The following are the rules issued under section 41, clause (i) of Act VII of 1878 (The Indian Forest Act).

Every lessee of a Government forest or other purchaser of Government timber may be required by a Divisional Forest Officer to mark his timber with a special mark side by side with the departmental property mark and side by side with the departmental sale mark.

Notification No. $\frac{34 \text{ F}}{267-12}$, dated 21st January, 1886.

All such marks shall be registered at the office of the Forest Division from which the timber is to be exported. The registration shall hold good to the 30th of September next following. No person shall be allowed to register a mark already registered in favour of another person, nor any mark used by Government.

The Forest officer may refuse to register any mark which, in his judgment, so closely resembles a mark used by Government, or registered in favor of any person, as to be easily altered into such mark. Refusal to register or use a private mark when required shall render the offender liable to a fine not exceeding one hundred rupees.

Under Section 45.

Drift and stranded timber.

Notification No. 300, dated 26th February, 1880. Jumna, Ganges, Ramganga, Sarda, Rapti.

In accordance with the provisions of section 45 of The Indian Forest Act (VII) of 1878, the Hon'ble the Lieutenant-Governor, North-Western Provinces, and Chief Commissioner, Oudh, is pleased to direct that the following shall be the areas within which all unmarked wood and timber shall be deemed to be the property of Government, unless and until any person establishes his right and title thereto :—

(a) All reserved and protected forests in the North-Western Provinces and Oudh.

(b) The Jumna and its tributaries in British territory above the Scinde, Panjáb and Delhi Railway bridge at Rájghát, including an area within a direct distance of three miles from either bank of the main stream of the Jumna river, taking that stream at its cold season level.

As amended by Notification No. $\frac{410\ F}{129-10}$, dated 26th June, 1885.

(c) The Ganges and its tributaries in British territory above Garhmuktesar in the Meerut district, including an area within a direct distance of three miles from either bank of the main stream of the Ganges river, taking that stream at its cold season level.

(d) The Rámganga and its tributaries in British territory above the road from Nagina to Afzalgarh, including an area within a direct distance of three miles from either bank of the main stream of the Rámgana river, taking that stream at its cold season level.

(e) The Sarda, the Koriala, the Chauka, the Ghogra, and their tributaries in British territory above the road from Bahrámghát to Bahraich, including an area within a direct distance of three miles from either bank of the main stream of the Sarda, Koriala, Chauka, and Ghogra rivers, respectively, taking those streams at their cold season level.

(f) The Rápti and its tributaries within British territory to the junction of the Rapti with the Ghogra, including an area within a direct distance of three miles from either bank of the main stream of the Rapti, taking that stream at its cold season level.

The Lieutenant-Governor and Chief Commissioner is further pleased to exempt, from the provisions of section 45 of The Indian Forest Act, 1878, all timber found adrift, beached, stranded or sunk outside reserved or protected forests, excepting sál, sissu, deodar and tún timber exceeding two feet in girth and four feet in length.

This exemption shall not apply to timber found within the areas specified in clauses (*b*) and (*c*). Within the areas so specified, the inhabitants of all villages bordering on the Ganges and Jumna or their tributaries and all travellers shall be permitted to collect and take away, free of charge, head-loads of drift timber of every description for fuel in pieces not exceeding six feet in length and two feet in girth.

Notification No. $\frac{410F}{129-10}$, dated 26th June, 1885.

Under Section 51.

The following are the Drift Timber Rules for the river Ganduck and its tributaries, so far as they flow in or along the boundaries of the Gorakhpur district, within the jurisdiction of the Lieutenant-Governor and Chief Commissioner of the North-Western Provinces and Oudh.

Notification No. $\frac{85F}{514-11}$, dated 23rd February, 1887, Ganduck.

1. *Drift timber may be salved by any person.*—All pieces of unmarked wood or timber, and all pieces on which marks have been obliterated or defaced by fire, or otherwise found adrift, beached, stranded, or sunk in or on the bank of the river Ganduck and its tributaries, may be salved by any person.

2. *Report to be made when wood or timber is salved.*—The salvor shall intimate the fact that he has salved wood or timber to the Forest Officer, or to such police or other officer or subordinate as the Forest Officer may from time to time direct to receive such reports.

3. *Salvage fees.*—Any such person who shall have salved wood or timber under these rules shall be entitled to receive as salvage fees—

(*a*) in the case of wood or timber the ownership of which is proved and admitted under section 47 of the Indian Forest Act—from the owner, through the Forest Officer, 50 per cent. of the value thereof as adjudged by the Forest Officer ;

(*b*) in the case of wood or timber that becomes vested in Government under section 48 of the Indian Forest Act—from Government, 50 per cent. of the net balance of the sale account of the said wood or timber after deducting therefrom all expenses of transport and other charges (if any) : such salvage fees to be paid after the sale has been effected.

4. *Payments required when drift timber is shown to be the property of a claimant.*—No such wood or timber shall be delivered to any claimant who (under section 47 of the Indian Forest Act) has been recognized to be the owner until, under section 50 of the said Act, he shall have paid to the Forest Officer 50 per cent. of its value as adjudged by that officer, together with such other expenses as may have been incurred in salving the

said wood or timber. Should the recognized owner fail to make these payments within 10 days of his receiving intimation from the Forest Officer of the amount due, the property salved shall be dealt with (under section 48 of the Act) as unclaimed timber.

5. *Salved timber which may become vested in Government to be sold to the best advantage.*—All drift and stranded wood and timber salved under these rules, which may become vested in Government under section 48 of the Indian Forest Act, shall be sold to the best advantage after two months from the expiry of the period fixed for the disposal of claims under section 46 of the said Act.

6. *Penalty clause.*—Any person who shall infringe any of the provisions of these rules shall be punished with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Under section 2 of the Indian Forest Act, the Conservator of Forests, Oudh Circle, is vested with the powers of a Forest Officer for the purpose of carrying out the rules made under section 51 of the said Act for the salving, collection and disposal of drift and stranded wood and timber on the river Ganduck and its tributaries so far as they flow within his jurisdiction in or along the borders of the Gorakhpur district.

Under Section 67.

COMPOUNDING OFFENCES.

Notification No. 302, dated 28th February, 1880.

The Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh is pleased to invest all Conservators, the Collector of Bijnor, the Deputy Commissioner of Jhánsi, the Deputy Commissioner of Lalitpur, and (when in charge of Forest Divisions) all Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators, with the powers described in section 67 of Act VII of 1878 (The Indian Forest Act).

Resolution No. $\frac{381F}{277-5}$, dated 9th June, 1885.

G. O. No. $\frac{542F}{831-2}$, dated 29th August, 1888.

The following instructions regarding the procedure to be adopted in compounding cases have been issued by the Local Government :—

In compounding forest offences under section 67 of the Forest Act, VII of 1878, a Forest Officer subordinate to a Conservator should not, without the Conservator's sanction, demand in any case an amount as compensation which exceeds ten times the value of the forest produce in respect of which reasonable suspicion exists that a forest offence has been committed, or ten times the amount of the dues the payment of which has been evaded: or in the case of breaches of the rules regarding fishing, a maximum sum of Rs. 10. All Forest Officers exercising powers under section 67 should enter all cases

disposed of by them under that section in a register which should show the following :—

(a) the serial number;

(b) the name, parentage and residence of the offender ;

(c) the offence suspected : the section of the Forest Act being given, and the value stated, if possible, of the property in respect of which the offence has been committed;

(d) the date of report and of arrest if made;

(e) the statement of the offender ;

(f) the decision, with abstract of the facts and date of conclusion of case ;

(g) the amount of compensation demanded and whether it was paid or not.

Conservators should make their own arrangements for the inspection of this register; and a request from the District Magistrate for the inspection of the register or for the submission to him of an extract relating to any particular case should be complied with.

All officers subordinate to Conservators, who are empowered to compound cases under section 67, are authorised to grant rewards under rule 10 of Notification No. 301, dated 28th February, 1880, up to a maximum, in each case of Rs. 10 and within the limit of the sum realised as compensation.

Under Section 71.

Powers of Forest Officers.

The Lieutenant-Governor, North-Western Provinces and Chief Commissioner, Oudh, is pleased to invest Conservators of Forests and officers in charge of Forest Divisions with the powers described in clauses (b), (c) and (d) of section 71 of The Indian Forest Act, VII, 1878.

Notification No. 304, dated 28th February, 1880.

Under Section 75.

Powers of Forest Officers.

The Lieutenant-Governor and Chief Commissioner is pleased, under section 75 of Act VII of 1878 (The Indian Forest Act), to prescribe and limit the duties of certain Forest Officers, and to provide for the payment of rewards to certain revenue, police and forests officers by the following rules :—

Notification No. 301, dated 28th February, 1880, and Notification No. 557F./390-1, dated 22nd August, 1885.

Within their respective charges, the Conservators of Forests, all Deputy Conservators, Assistant Conservators, Sub-Assistant Conservators (whether probationers or otherwise), Forest Rangers, Foresters and Forest Guards, whether in permanent or temporary employment, are appointed to do all acts and exercise all powers that are provided by the Act to be done or exercised by "any Forest Officer."

2. Within their respective charges, the Forest Officers mentioned in the first column of the following schedule shall exercise the powers under the sections of the Act mentioned in the second column of the same opposite each class of officers respectively :—

Class of officers empowered.	Section of the Act under which powers are given.	Brief description of nature of powers conferred.
I.—All Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators when in charge of Forest Divisions.	20	To publish translation of notifications of reserved forests.
	25	To notify seasons during which the kindling, &c., of fire is not prohibited, and to permit the clearing or breaking up of land for cultivation or any other purpose.
I.—All Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators when in charge of Forest Divisions—(*concluded*).	33	To permit the breaking up or clearing for cultivation or any other purposes of any land in any protected forest.
	45	To notify depôts for drift timber, &c.
	46	To issue notice to claimants of drift timber, &c.
	47	To decide claims to drift timber, &c.
	50	To receive payments on account of drift timber, &c.
	60	To direct release of property seized.
	82	To take possession of and sell forest produce for Government dues.
II.—All Deputy Conservators, Assistant Conservators, and Sub-Assistant Conservators, Forest Rangers and Foresters, when specially authorized in that behalf by the Conservator of Forests.	25	To permit acts specified in clause (*c*), (*d*), (*f*) or (*g*), otherwise prohibited in reserved forests.
	33	To permit acts specified under clause (*a*) or (*b*), section 32, in protected forests.

Conservators of Forests are empowered to exercise all or any of the powers conferred in the foregoing schedule.

Stoppage of ways and watercourses in reserved forests.

3. Conservators of Forests are empowered, under section 24 of the Act, with the previous sanction of the Commissioner of the Division, to stop ways and watercourses in reserved forests, subject to the provisions of that section.

Certain civil officers to be Forest officers within defined limits.

4. The Collector of Bijnor, the Deputy Commissioner of Jhánsi and the Deputy Commissioner of Lalitpur are appointed to be Forest Officers within the limits of their respective districts, and to exercise the powers of a Conservator of Forests in respect of those forests which are not under the immediate control of a Divisional Officer of the Forest Department.

Certain Revenue, Police and Forest Officers may receive rewards.

5. All Revenue Officers below the rank of Tahsíldars, and all Police Officers up to and including Inspectors, and all Forest Officers, including clerks and messengers, below the rank of Sub-Assistant Conservator, as well as persons not in the public service, are eligible for rewards under the following rules :—

Extent of reward.

6. On conviction of an offender, the Magistrate by whom the case has been decided is authorized to grant a reward not exceeding the estimated value of the timber or other forest produce, or other articles confiscated, plus the amount of any fine imposed, in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property confiscated or the conviction of the offender.

Payment of reward.

7. If in any case the fine and the proceeds of the property confiscated cannot be immediately realized, the Magistrate deciding the case shall at once pay the reward (provided that it does not exceed Rs. 100) from such funds as may be at his disposal. If in such a case the Magistrate considers that more than Rs. 100 should be distributed as rewards, he shall distribute Rs. 100 at once, and shall submit his recommendation for a larger reward, through the Conservator of Forests, for the orders of the local Government, giving his reason for the same.

Payment of reward.

8. In any case the rewards shall be paid within the limit and under the sanction provided in rule 7, even though the fine may not have been realised.

9. If after payment of the reward the conviction is reversed in appeal, the amount paid in rewards shall not be recovered from the persons to whom it has been paid, unless it shall appear that they have acted fraudulently in the case.

Adjustment of reward if conviction is reversed in appeal.

10. In cases where, under section 67 of the Indian Forest Act, a Forest Officer has accepted a sum of money as compensation for any damage which may have been committed, the Conservator of Forests may authorize the payment of a portion of the amount realized as a reward to any person or persons who may have contributed to the discovery of the offender.

Money received as compensation for damage done.

Memo. of rules for the execution of Contracts and other instruments connected with the administration of Forests and with the business of the Forest Department generally.

Contracts.
Notification No. 109, dated 12th February, 1879.

1. Acts 33 and 34 Vic., Cap. 59, and 22 and 23 Vic., Cap. 41, together with Resolution by the Government of India in the Home Department, No. $\frac{23}{1411-23}$, dated 15th October, 1878, which authorizes the Local Government to prescribe the extent and limits within which Conservators, Deputy Assistant and Sub-Assistant Conservators of Forests may execute instruments connected with the administration of forests and with the business of the Forest Department generally were published in the *North-Western Provinces and Oudh Gazette* of the 22nd February, 1879.

POWERS CONFERRED ON FOREST OFFICERS.

Notification No. 291 of 27th February, 1880.

2. (i). Conservators shall have power to execute contracts, security-bonds, and other instruments connected with the administration of forests, and with the business of the Forest Department generally, for sums not exceeding Rs. 10,000.

(ii). Forest Officers in charge of divisions shall have power, subject to the general control of the Conservator, to execute similar instruments for sums not exceeding Rs. 2,000.

(iii). Such instruments will be ordinarily—

(*a*) Contracts or agreements for carrying out work of any description and for the supply of materials.

(*b*) Security-bonds for the fulfilment of contracts or agreements or for faithful service.

(*c*) Leases for farming forest produce and contracts and agreements for the purchase of timber and forest produce or for the removal thereof.

No deed or instrument relating to land or any right or interest in land shall be executed by any Forest officer.

The orders of Government should be obtained in any case where doubt may arise.

DEEDS OF UNCERTAIN VALUE.

3. When the amount of money involved cannot be definitely stated in the deed, and the Conservator or the Divisional Officer may therefore be in doubt as to his power to execute it, he must calculate the sum that will probably be involved and accept that sum as the value of the contract for the purposes of the rules laid down in the preceding paragraph.

FORM AND CONTENTS OF DEED.

Board's Rules, Appendix V. (*t*).

4. (*a*) The Secretary of State in Council should be named as a party to every deed, contract, or other instrument.

Appendix V (*a*).

(*b*) The contract should, as a rule, be reduced to writing. (But this is not essential in all cases, as a parole contract, provided that it can be proved, is as enforceable as a written one. It is left to the Conservator of Forests in each case to determine whether the contract is of sufficient importance to require to be reduced to writing, and whether it can conveniently be so reduced).

Board's No. $\frac{481}{\text{VI-237}}$ of 8th July, 1880.

Appendix V (*b*).

(*c*) The mutual definite assent of the parties to it must be clearly recorded.

Appendix V (*c*).

(*d*) The consideration for it must appear on the face of the agreement.

Appendix V (*d*).

(*e*) Its terms must be expressed with a reasonable degree of certainty, so as not to be open to a double meaning or a doubtful interpretation.

Board's No. $\frac{655}{\text{VI-349}}$ of 19th November, 1880.

(*f*) It is not necessary that the contract be made terminable on a particular date. The deed may be worded so as to make the contract continue valid until written notice of a wish to terminate it be given by one of the contracting parties to the other.

(*g*) If the deed provides for the payment of a sum as "commission," the deed should expressly state that it is awardable solely at the discretion of the Forest Officer, and a proviso should be added that the contractor cannot sue for the amount of the commission in a Civil Court.

Appendix V (*d*). The Registration Act.

(*h*) Any property hypothecated as security must be described in the manner required by section 21, Act III. of 1877 (The Registration Act), of which the following is a copy :—

(*a*) No non-testamentary document relating to immoveable property shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

(*b*) Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers, if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate, and by their superficial contents, the road and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

(*c*) No testamentary document containing a map or plan of any property comprised therein shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or in case such property is situate in several districts, by such number of true copies of the map or plan as are equal to the number of such districts.

(*i*) The signature or mark of the contracting parties must be clearly recorded at the foot of the agreement and be duly witnessed. Appendix V (*c*).

The officer who is empowered to execute the deed must sign the deed on behalf of the Secretary of State. The contracting parties need not affix their signatures on the same day. Board's No. $\frac{655}{VI-349}$ of 19th November, 1880.

(*j*) Leases and contracts with natives, who do not understand English, must be drawn up in the vernacular. English translations must accompany all vernacular documents submitted to Government (or to the Conservator). G. O. No. 696 of 6th July, 1880. G. O. No. 1186 of 18th November, 1879.

PENALTIES.

5. (*a*) Whenever possible, a specific penalty should be attached to the breach of each clause of the agreement. Appendix V (*i*).

(*b*) Alternative penalties should ordinarily be avoided. If they are introduced, no suit can be brought to enforce the second penalty if the first has been partially or wholly enforced. Appendix V (*j*).

(*c*) Vague penalties must never be inserted. Appendix V (*h*).

(*d*) The penalty specified should be ordinarily a definite sum in money, and should be amply sufficient to compensate for the actual loss likely to be caused by the breach of the contract to which it is attached. Appendix V (*l*).

SECURITY TO BE TAKEN.

6. Without the express consent of the Conservator of Forests, no contract shall be granted which is not strengthened by a security-bond. Appendix V (*m*).

NATURE AND AMOUNT OF SECURITY.

7. The security must be of the following kinds :— Appendix V (*m*).

(*a*) Government promissory notes endorsed to the Conservator of Forests. Appendix V (*m* 1).

(*b*) Lands or buildings, the value being estimated at 50 per cent. of their market value at the time. Appendix V (*m* 2).

(*c*) Personal security of two persons whose means are known to be sufficient to meet the sum in which they bind themselves. Appendix V (*m* 3).

Appendix V (m 4).

(d) The property hypothecated must be situated within the North-Western Provinces and Oudh, and must be free from encumbrances, mortgages, or flaws of title. It must not be the property of "Hindu widows or of any females," or of minors or of incapacitated persons. It must not consist of shares in co-parcenary estates, where the extent of the rights and interests hypothecated may be a matter of doubt, liable for the default of others and troublesome to bring to sale in case of the owner's default.

Appendix V (a).

(e) However much may be due from the contractor, the sureties cannot be sued for a larger amount than that in which they bind themselves. The contractor alone can be sued for the excess sum (if any); and as it may often be useless to sue him without his sureties, the amount in which the latter bind themselves should be sufficient to cover any probable loss from the breach of contract, but it should not be excessive.

EXAMINATION OF SECURITY.

Appendix V (m).
Appendix V (m 3).

8. (a) The validity and sufficiency of the security-bond must be carefully ascertained, and any officer of Government who accepts a security-bond without proper enquiry will be held responsible for any loss which may accrue to Government in consequence.

Appendix V (m 3).

(b) It will be the duty of all Collectors, at the request of any Government officer, to obtain all the information they can as to the solvency of any person who is offered as surety, or as to the value of any property hypothecated as security.

Appendix V (m 2).

(c) If the property proposed to be hypothecated lies in a district other than that in which the owner resides, the sufficiency of the security should always be ascertained through the Collector of the district in which it lies.

Board's Circular No. 46 of 25th September, 1867.

(d) The following is an extract from the rules for the guidance of Collectors when they are called upon to give an opinion as to the value of any property which is tendered for hypothecation to Government in security for the performance of any engagement :—

(i.) Collectors are not now required to search after possible encumbrances on property which is tendered as security to any Department of Government. This can always be ascertained by reference to the registration offices, and the enquiries on this point should be made by the Department to whom the security is tendered.

(iii.) It is the duty of the Collector in all cases to estimate the value of the property which it is proposed to hypothecate.

(v.) The tahsíldár will ascertain the limits of the property, the ostensible owner or owners, the value of materials and site, and the certificate of the value, prepared on the spot by the subordinate official whom the tahsíldár may depute to make the enquiry, is to be signed by the office-holders of the locality and by at least two respectable neighbours. It is also to be understood that the report is to be accurate and trustworthy.

(vi.) The tahsíldár should certify to the genuineness and value of all hypothecated property whenever called upon.

Deed to be stamped.

9. The deed must bear the proper stamp under Act I of 1879 (The Stamp Act), schedule I of which gives the proper stamp duty for each kind of instrument, and schedule II of which gives the instruments exempted from stamp duty. In case the deed of agreement and the hypothecation bond are combined in one document, the instrument is liable to the higher of the two duties only.

Appendix V (*f*).

Board's No. $\frac{478}{\text{VI-243}}$, of 7th July, 1880.

In cases where there is any doubt about the value of the stamp required, reference should be made to the Collector.

G. O. No. 695 of 6th uly 1880.

Section 29 of the Stamp Act shows by whom payment for the stamp is due. In most cases its value is payable by the lessee or contractor.

G. O. No. 355 of 11th August, 1880.

Registration.

10 (*a*) If the document be one of those mentioned in section 17, Act III of 1877 (The Registration Act), it must be registered.

(*b*) With reference to the 1st clause of that section, the Act is in force in the Dún and Sahárunpur districts.

Appendix V (*f*).

(*c*) Of the three clauses of instruments mentioned in Notification No. 291 of the 27th February, 1881, class (*a*), or *contracts or agreements for carrying out work of any description and for the supply of materials*, do not fall within clause (*b*) of section 17 and their registration is not obligatory; class (*b*), *security bonds for the fulfilment of contracts or agreements or for faithful service* fall within clause (*b*) of section 17, if the security given consists of lands or rights in lands, and they must be registered; class (*c*) *leases for farming forest produce contracts and agreements for the purchase of timber and forest produce, or for the removal thereof*, may be considered to create an interest in the trees or produce growing on the land; and such timber or produce while it is attached to the land, must be considered a part of it. It is safer to include this class of contracts under clause (*b*) of section 17 and to register them.

Board's No. $\frac{533}{\text{VI-279}}$ of 6th August, 1880.

(*d*) Leases not exceeding five years and for annual rents not exceding Rs. 50, are exempted from the operation of clauses (*a*), (*b*), (*c*), (*d*) of section 17.

Appendix (p) and Board's No. $\frac{655}{VI-341}$ of 19th August, 1880.

(e) Contract and security-bonds should usually be registered as the period of limitation is thereby considerably extended. See article 116, schedule II, Act XV of 1877 (The Indian Limitation Act).

Board's No. $\frac{955}{VI-369}$ of 19th November, 1880.

In the case of contracts which Forest Officers are likely to make, the period of limitation within which a suit for compensation for breach of contract can be instituted begins to run from the time "when the contract is broken, or (where there are successive breaches) when the breach in respect of which the suit is instituted occurs, or (where the breach is continuing) when it ceases."

The period of limitation for compensation for breach of an unregistered contract will usually be three years.

The period of limitation for compensation for breach of a contract in writing, registered, will usually be six years.

DEPARTURE FROM THE TERMS OF A CONTRACT.

Appendix V (g).

11. No departure from the terms of the contract amounting to a waiver of them must be allowed, unless they are altered by a fresh agreement. A contract betwen the creditor and the principal debtor by which the creditor makes a composition with or promises to give time to or not to sue the principal debtor discharges the surety, unless the surety agrees to such contract.

NEW CONTRACTS.

Appendix V (h).

12. If a contract has been made with any person or persons for the execution of work or for the supply of materials, no fresh contract can be given for the execution of the same work or for the supply of the same materials till the former contract has been definitely ended, either by such a breach of its terms as entitles Government as promisee to put an end to the contract without suit, or by the decision of a suit for breach of its terms, or by an adjustment of the former contractor's claims and by receipt of his written acknowledgment that they have been satisfied in full; and a new deed of agreement must be drawn up with the new contractor in all cases, as that made with his predecessor is not by itself binding on him.

THE ABOVE RULES APPLY TO SECURITY BONDS.

Appendix V (n).

13. The rules previously laid down with regard to contracts apply also to security-bonds, and rules 5 (c) and (d), regarding penalties for breach of contract, must be strictly observed in respect to the security-bond also.

CONTRACTS TO PERSONS WHO HAVE FAILED TO FULFIL A PREVIOUS CONTRACT.

Appendix V (q).

14. No fresh contract must be given to any person who has failed to fulfil a contract previously given to him, or who is in

debt to Government on account of such a contract, without the express sanction of the Conservator of Forests, nor until his accounts have been adjusted, and the amount due from him reported to the Conservator of Forests, who must mention the fact in his order sanctioning the fresh contract.

SUING FOR OCCUPATION OF BUILDINGS OR LAND.

15. In cases where it is proposed to sue a person who has occupied a building or land belonging to Government otherwise than for ejectment or mesne profits, it must be remembered that a suit will not lie for rent, unless a regular agreement has been made with him for the payment of a sum certain; but he can be sued on the *quasi* contract for use and occupation, and in such case the amount to be sued for is so much as will be a reasonable remuneration for the occupation and enjoyment of the property. Appendix V (s).

ADVICE OF THE GOVERNMENT PLEADER.

16. Government officers are entitled to the advice of the Government Pleader, and shall in any case of doubt require it on the draft of any contract which it is proposed to draw out on behalf of Government. Appendix V (r).

Orders by the Conservator of Forests, School Circle, North-Western Provinces, on the rules approved by Government for the execution of contracts and other instruments by Forest Officers.

The deeds that will usually be executed in this circle will probably be of the following kinds:—

(a) Contract for cutting fuel.
(b) Ditto carrying fuel.
(c) Ditto sawing timber.
(d) Ditto floating timber.
(e) Ditto food supply.
(f) Ditto constructing buildings or roads.
(g) Security-bonds for fulfilment of contract or faithful service.
(h) Lease for farming forest produce.
(i) Contracts and agreements for the purchase of timber and forest produce and for the removal thereof.

It is intended by degrees to circulate model deeds of each kind, and in all cases where this has not been done, Divisional Officers will be required to send up for the Conservator's sanction all deeds involving over Rs. 500.

As model deeds of each kind are circulated, the full power up to Rs. 2,000 value will be conferred.

The model deeds will show the manner in which the name of the Secretary of State in Council is invariably to be introduced into them.

Whatever may be the conditions of any agreement for work to be done, special care must be taken to carry out the provisions of paragraphs 4 and 5 of the above abstract of the orders of Government, and, in addition, a definite arrangement must be made regarding the periods at which payments are to be made. If no advance is to be made to the contractor, he may be paid up either on the completion of his work, or from time to time for completed portions, as may be agreed. If one advance only is to be made to the contractor at the beginning of the work, the deed should provide for its recovery at the time of final settlement or previously, as may be agreed. If advances are to be made from time to time, the dates or the stages of the work at which they are to be made must be distinctly specified, and, if possible, the amounts should also be specified. When running advances are made in this manner and the amount of work done at the time that each advance is made cannot be exactly ascertained, the sum advanced should in no case exceed that which the contractor has probably actually expended on the work.

He cannot receive advances at his contract rates for work which he is only *estimated* to have done He can only receive advances at these rates for work the amount of which is exactly known.

When a lease to farm forest produce is to be sold by auction, the following procedure should be observed :—

Before the time of sale, a copy of the draft lease which the purchaser will be called upon to execute must be prepared, blanks being left for the addition of the amount of the purchase-money and such other matters as cannot be known beforehand.

Before any bids are solicited, the draft lease will be read over to the intending purchasers, and its provisions will be explained to them.

It will further be explained to them that a sum equal to 5 per cent. of the purchase-money must be paid down at once, and that a further sum equal to not less than the balance making up one-third of the whole purchase-money must be paid within ten days of the date of purchase, otherwise the first-named sum will be forfeited.

The deed, which will not be executed until at least one-third of the purchase-money has been paid, will contain a clause acknowledging the receipt of the sum paid.

If any of the purchase-money is due at the time of execution of the deed, a security-bond for the amount of the balance must

either have been previously executed or the security-bond must form a part of the deed, and the payment of the balance will be provided for in the clauses of the deed. The sum thus remaining due may be paid in two equal instalments on such dates as may be agreed upon, but the time of payment should not, as a rule, be extended beyond the end of the financial year in which the purchase was made. As soon as the sale is concluded, the blanks in the draft lease will be filled up and the purchaser will be required to sign, in the presence of witnesses, the following acknowledgment, which will be entered at the foot of the draft lease :—

"I acknowledge to have purchased the produce mentioned in the above draft lease for the sum of Rs. (in words), of which the half is Rs. (in words), and I have paid the sum of Rs. on account. I agree that within ten days of this date, *i.e.*, before the , I will pay a further sum, which will make the total sum thus paid equal to at least one-third of the total purchase-money, , and that if I fail to pay this further sum before the date named, the sum I have now paid will be forfeited to Government. I understand that I have no claim to be put in possession until I have either paid the whole of the purchase-money or until I have paid at least one-third of the purchase-money and given security for the remainder thereof, and that until I have been put in possession I have no claim whatever to any of the privileges to be granted by the lease. The owner of the forest will continue to enjoy these privileges until I am formally put in possession.

I further agree that if I do not, within one calendar month from this date, render my being put in possession possible by the payment of the balance of the purchase-money, or the registry of a sufficient security-bond for the amount of it, the sale shall be considered cancelled and all money paid by me on account of this lease shall be forfeited to Government."

The officer who conducts the auction will sign as one of the witnesses.

When the orders of superior authority are required before the execution of any deed, the draft should invariably be submitted a sufficiently long time beforehand to enable it to be examined. Deeds sent up for the sanction of the Conservator of Forests should be sent up at least fourteen days, and deeds sent up for the sanction of Government at least one month, before they are required to be executed.

With reference to No. 4 (*b*) of the Government rules, all contracts of a value of Rs. 200 or over will be reduced to writing, unless the consent of the Conservator to the execution of a parole contract has been previously obtained. The question of reducing to writing of contracts of less value than Rs. 200 is left to the discretion of Divisional Officers.

Correspondence. Abstract of important—.
G. O. No. $\frac{27}{8\text{-}12}$ F, dated 14th January, 1885.
G. O. No. $\frac{59}{8\text{-}14}$ F. dated 11th February, 1885.

The abstract of important correspondence prescribed by paragraph 223 of the Forest Code (3rd edition) should be sufficiently full to inform the Government of the matters before Conservators and the orders passed by them. Correspondence that has actually taken place with the Government need not be entered in the abstract, but important matters ought not to be omitted from it merely because they will eventually be reported to the Government for orders or for information.

Departmental business. Transaction of—between the Forest and other Departments of the State.
Circular No $\frac{493}{166\text{-}5}$ F, dated 4th November, 1884.

The relations that should be observed between the Forest Department and other Departments in regard to the transaction of business are laid down in despatch of the Government of India of which extracts are given below.

The Forest Department has no preference over private dealers in its transactions with other Departments, and is not in any way protected by exceptional privileges. Under these circumstances it is for the Department itself to take the steps necessary for its own protection, and to adopt the same means to secure the success of its transactions in dealing with other Government Departments as in dealing with private individuals. For this purpose it will generally be advisable that contracts of importance should be reduced to writing, though the Government does not desire to hamper the operations of the Department by laying down a hard-and-fast rule to this effect. The responsibility of deciding that a contract should not be reduced to writing rests with Conservators, who should satisfy themselves that there is sufficient material to prove the agreement, and that its terms are understood with a reasonable degree of certainty and are not open to double meaning or doubtful interpretation. Conservators are responsible that due attention is paid to the rules on page 15 *et seq.* above.

Extract from a despatch No. 20, *dated 9th May,* 1878, *from the Government of India, to Her Majesty's Secretary of State for India, which accompanied Circular No.* 43*F*, *dated 3rd August,* 1878, *of the Department of Revenue, Agriculture and Commerce.*

In paragraph 3 of the despatch from the Marquis of Salisbury, No. 11, dated the 7th March, 1878, the question of the supply of timber by the Forest Department to other Departments of the State was adverted to, and it was suggested that whenever the Forest Department could furnish timber at a rate not above that prevailing in the open market, and of equal quality, other Departments should by preference obtain their supplies from that source.

2. At present all transactions between the Forest and other Public Departments rest upon a simple and well-understood basis, which in practice has proved satisfactory to both Government and the public. All public officers are required to make the best and

cheapest arrangements they can, according to the circumstances of each case, for the supply of any timber which they may require. They are perfectly at liberty to draw their supplies either from private sources or from the Government Forests, and in the latter case they deal either direct with the Forest Officers or through middlemen, as may be most convenient. In regard to the largest transactions, those of the State Railways, this principle has been affirmed in a Circular, No. 37 of the 16th November, 1884, which laid down that the Railway Officers should purchase timber in the open market on the same terms as any other purchaser.

We have repeatedly had occasion to consider the question, and have come to the conclusion that, at any rate, at present, it is inexpedient to give the Forest Department any preference in this respect over private dealers. The officers of the Public Works and other Departments must be held responsible for getting the best quality of timber at the lowest possible price, and any limitation regarding the sources whence they may supply themselves would lead to unsatisfactory results. As a matter of fact, when at one time we did insist on the State Railways supplying themselves with sleepers from the Forest Department, difficulties in regard to the quality of the timber supplied, and the price that should be charged and paid for it were of constant occurrence.

Moreover, it is most desirable that Forest Officers should feel that the success of their transactions entirely depends upon their own exertions, and that they are not in any way protected by exceptional privileges.

Practically, since perfectly free trade in these matters has been established, the direct dealings between the Forest Department and other Public Departments have been very extensive, while all difficulties have disappeared; and under these circumstances, it seems undesirable to disturb the existing practice.

It should be mentioned that these remarks only relate to the provinces more immediately under the Government of India, and not to the Presidencies of Madras and Bombay, where the Government of India does not generally interfere in matters of this description.

Elephants—Khedda operations. Grant of licenses for—
G. O. No. 941, dated 6th October, 1880.

Licenses for Kheddas under The Elephants' Preservation Act (VI of 1879) should only be granted with the consent of the Government, which will impose the terms on which the license will in each case be given.

Elephants—Capture of—Revised forms of license and report.
G. O. No. 902, dated 1st November, 1883.
India's No. $\frac{1174}{D}$ S, dated 22nd August, 1883.

Appended are the revised forms (1) of license to catch elephants, and (2) of lessee's report of captures and casualties, sanctioned by the Government of India. The terms on which licenses can be obtained (as detailed in the license itself) should be made known to any persons who are likely to apply for them.

No._____

Date_____

FORM A.

License for catching elephants in Assam, Bengal, Oudh, North-Western Provinces, and Central Provinces.

(Seal and signature of Collector or Deputy Commissioner.)

To_____

of_____

resident of_____

The right to catch elephants in—

Mahál { No._____
Name_____

in the district of_____

province_____

the boundaries of which are specified below, namely :—

North_____

South_____

East_____

West_____

is granted to you on the following conditions :—

I. (*a*)—That you comply with the terms of sale subject to which this license was purchased by you in the public auction held at_____

on the (date)_____

for the sum of Rs._____

for the period (inclusive dates)_____year_____

Or (*b*)—That you deposit Rs. 5,000 in the public treasury upon receiving this special lease of the exclusive right to hunt in the tract above specified during

Period (inclusive dates)_____

Year_____

The amount to be finally paid by you for this lease will be adjusted out of the deposit of Rs. 5,000 according to the following scale, the balance, if any, being returned to you, namely :—

Should you capture—			Rs.
0 to 20 elephants	...	...	2,000
21 to 30 ditto	...	...	3,000
31 to 40 ditto	...	...	4,000
40 to 50 ditto or upwards		...	5,000

It shall be at the discretion of the Local Government to retain the entire deposit if, in their opinion, failure (complete or partial) to capture elephants is due to any fault on your part.

Or (*c*)—That you pay Rs. 100 for this license, which does not confer exclusive right to hunt in the tract for which it is granted.*

II.—That you pay Rs. 100 royalty in respect of every elephant captured by you, or by your agents acting for you, and for every elephant killed in attempt to capture.

III.—That you hunt between inclusive dates _____ _____ and _____ and not otherwise.

IV.—That you catch elephants yourself, or by your agents, and do not sell or lease your *mahál* or any part of it.

V.—That you catch elephants by any method *except pitfalls.*

VI.—That you report in writing on the 1st of each month to the officer granting this license, or to other official as such may be directed, in one of the Forms B, † eight of which are herewith supplied to you, the capture, or death during capture, of every elephant so captured or dying *during the preceding month.*

VII.—That you obtain a written permit, and pay the royalty prescribed in clause II, before removing any newly-caught elephant outside the boundaries of your *mahál.*

---

* *Instructions to officers granting leases.*

When leases are sold by public auction under sub clause (*a*), sub-clauses (*b*) and (*c*) should be struck out, when granted under either of the latter alternative clauses (as will generally be the case out of Assam), (*a*), and either (*b*) or (*c*), as the case may be, should be struck out.

Where competition exists for the right to hunt in any tract, the lease should be generally granted under sub-clause (*a.*)

Where, in the absence of competition, a rájá or substantial landholder desires the lease of a tract under sub-clause (*b*), and where it may appear that it will be preferable to let it under this sub-clause to letting it under (*c*), *i.e.*, to several petty hunters, the lease should be granted under sub-clause (*b*).

Petty hunters should be encouraged in all places where kheddas or large noosing operations are not practicable by lease under sub-clause (c).

† Form B, "Lessee's report of captures," is to be supplied with each license.

VIII.—That neither you nor your agents shall build a stockade in any *sâl* or teak forest, or fell any timber declared as reserved under the local forest rules, or set fire to any jungle, or cause injury or annoyance to any jungle tribes or cultivators residing in the neighbourhood.

IX.—Should you wilfully destroy any elephant for the sake of its ivory or otherwise, you will be proceeded against under The Elephants' Preservation Act (VI of 1879.)

X.—That should you, in contravention of clause VI, fail or neglect to report the capture, or killing in the attempt to capture, of any elephant, you shall pay to Government a sum of Rs. 500 for each elephant the capture or death of which has not been reported; and in the event of this not being done, recovery may be made in the manner described in clause XI and the declaration subjoined, or by criminal procedure under Act VI of 1879 (The Elephants' Preservation Act).

XI.—Should you, or any one acting on your behalf, commit any other breach of any of the conditions of this license, it may, at the discretion of the issuing officer, be cancelled, and any, or all, of the elephants captured by you forfeited to Government.

I_____son of_____

_____resident of _____,

to whom this license No._____ has been granted, do hereby acknowledge and declare that all the conditions of this license have been explained to me, and that I have understood the same, and that I accept the license subject to all the conditions therein contained. And I further declare and covenant that I will not question or dispute the execution against my property of any penalty that may, with the sanction of the Local Government, be imposed upon me under clauses X and XI for any breach of the conditions of this license.

(Lessee's signature)_____

All the conditions of this license were thoroughly explained to_____

_____in our presence, and he also in our presence executed and signed the above covenant.

WITNESSES—3.

_____

_____

Station_____

FORM B.*

Lessee's Report of Captures and Casualties.

From (date)————————to————————188

[This form is to be filled in and submitted on the 1st of each month by the lessee to the Deputy Commissioner, Collector, or as otherwise directed.]

Name of lessee as entered in his license No.	Name and number of his mahál as entered in his license.	*Number of elephants captured, including calves.*		Report and remarks of lessee.
		Male.	Female.	

Station————————————————
Date————————————————} of despatch.

In connection with the revised form of license prescribed by the Government of India for the capture of elephants, &c., district officers are informed that Conservators should, as a rule, be consulted before such licenses are granted.

Conservators to be consulted before grant of license. G. O. No. 985, dated 5th December, 1883.

The following rules have been made under section 6 of Act VI, of 1879 (The Elephants' Preservation Act) for the grant of licenses to shoot "rogue" elephants between the Jumna and Sardah rivers in the Saháranpur, Dehra Dún, Bijnor, Garhwál, and Kumaun districts.

Elephants. Grant of licenses for the destruction of "rogue."—G. O. No. $\frac{217F}{456-6}$, dated 5th May, 1886.

The rules will, in the absence of any further notification to the contrary, remain in force to the 1st July, 1889 :—

I.—A limited number of licenses to kill certain known "rogues" or solitary elephants between the Jumna and Sardah rivers will be granted by the District Officers of Saháranpur, Dehra Dún, Garhwál, and Kamaun to such persons as satisfy the said officers that they possess weapons fit for the purpose.

II.—No fee will be charged for such licenses, and the license-holder will be permitted to appropriate the tusks or any part of the elephant he kills.

* Supplemental to Form A or "License for catching elephants." (See clause VI, Form A). Eight copies of Form B are to be supplied with each A Form.

III.—The license will give permission to shoot particular "rogues" only, and not elephants in general, and it will not carry with it permission to go in pursuit of game in closed Government forests.

IV.—In the license the boundaries within which the license-holder can go in pursuit of the elephant or elephants will be clearly laid down.

The Forest officers of the Division will cause the boundaries to be pointed out. The license-holder will have no right to proceed outside this boundary, except in pursuit of a wounded elephant.

V.—The license-holder will be permitted to take one or more friends with him.

VI.—The license will hold good from the 1st March to 1st July, for the year in which it is given, and will be in the following form :—

License to kill rogue elephants in the North-Western Provinces.

1. License is hereby given to_____
to shoot a rogue elephant known to be in_____forest.

2. The boundaries within which the license holds good will be pointed out by the Forest officer of the division, and are as follows.

3. This license gives the holder a right to shoot the said elephant within the above boundaries, but not to proceed outside the boundaries, except in pursuit of a wounded elephant.

4. The license gives no permission to shoot elephants in general, or to go in pursuit of ordinary game in Government closed forests.

5. The license is to be considered cancelled if any of the above rules are broken, and the holder of it must leave the forest on being desired so to do by the Forest officer in charge.

Dated the_____of_____188 Collector of
_____District.

Examination of Forest officers.
Rules for the—reproduced from the Forest Code (3rd edition).

Forest officers will be required to pass examinations in the following subjects :—

(*A*). Languages.
(*B*). Land Revenue.
(*C*). Forest Law.
(*D*). Surveying.

The Examining Board will be appointed by the Local Government, and it should, whenever practicable, include a Forest Officer.

(*A*). Languages.

For the purposes of the Forest Code, languages are divided into principal and optional. The language considered "Principal" in these provinces is Hindustani.

There will be a lower and a higher standard of qualification, and the examinations will be conducted in accordance with such rules as may from time to time be promulgated by the Local Government with the previous sanction of the Government of India.

(*B*). Land Revenue.

The examination will be written and oral. The written examination will comprise not less than six questions on the laws and subjects discussed in Baden-Powell's "Land Revenue Systems and Land Tenures of British India" Book I (Introductory), and the chapters which refer to the system of the province in which the officer is serving.

(*C*). Forest Law.

The examination will be similar to that in Land Revenue, the questions being on the laws and subjects discussed in Baden-Powell's "Jurisprudence for Forest Officers," Parts I to IV.

N. B.—The study of Part V. "The Civil Law as related to Forest Administration" should be urged upon Forest Officers, but it is not considered desirable at present to extend the prescribed examination to this part.

For the rules as to surveying and other matters connected with the subject, reference must be made to Part III of chapter I of the Forest Code.

The rules made by the Local Government for the examination in languages are the following :—

Examination of Forest Officers. Rules for the vernacular—
No. 163, dated 6th February, 1880 (General), as amended by G. O. No. 194, dated 22nd January, 1881.

THE examination will be divided into three sub-heads—

(*a*) Conversation.

(*b*) Reading :—(1) Urdu ; (2) Hindi.

(*c*) Translation and dictation (for higher standard only).

2. *Conversation.*—In order to pass in conversation, the examinee will be tested in talking with one or more natives in such a way as to show that he can understand, and make himself understood by, ordinary natives both in common conversation and in the course of business.

Maximum number of marks 60.

3. *Reading Urdu.*—In order to pass in Urdu, the examinee must read aloud with fair accuracy two short *arzis*, taken at random from a forest office in the examinee's circle, written in an ordinarily legible Urdu running hand, and must explain their meaning.

Maximum number of marks, 20.

4. *Reading Hindi.*—The same as for Urdu, Hindi *arzis*.

Maximum number of marks, 20.

5. To pass by the lower standard, the examinee must obtain at least half marks in each of the three foregoing subjects; and to pass by the higher standard, at least three-fourths marks in each.

6. *Translation and dictation* (for the higher standard only).—Candidates will be required to translate into the vernacular, with fair fluency and correctness, an order or letter on a subject connected with their work, dictated in English by the committee of examination. They will also be required to write in the vernacular characters (Persian and Nagri) an order or letter dictated in the vernacular by the committee.

Maximum marks	Translation ...	25
	Dictation ...	25

To pass in either of these subjects a candidate must obtain not less than three-fifths, or 15 marks.

7. Candidates will be examined by the provincial divisional committees, subject to the general control of the central committee.

Forest dues. Recovery of—
G. O. No. 202A, dated 2nd July, 1878.

Money payable to the Government under Act VII of 1878, or under any rule made under the Act, or on account of the price of any forest produce or of expenses incurred in the execution of the Act in respect of such produce, if not paid when due, should be recovered, under section 81 of the Act, as if it were an arrear of land revenue.

Collectors and Deputy Commissioners should, when desired to do so, recover in this manner arrears due to the Forest Department.

When a divisional Forest officer requires a Collector's assistance, he will furnish him with a certificate of the money being due, of its amount, and of the person from whom it is due, and it will be the Collector's duty to recover the sum without delay. If, however,

a demand is disputed, and the Collector considers that there are good grounds for suspending its enforcement pending the orders of Government, he should return the certificate to the divisional forest officer with a note to that effect and a memo. of his reasons for suspending the demand, and the latter officer will then prepare a statement of the case to be submitted, through the Conservator, for the orders of Government in the Revenue (Forests) Department.

Forest Officers—Relation of—to Revenue Officers. No. 741, dated 14th July, 1880 (Oudh Circle), as amended by G. O. No. 704, dated 29th September, 1881. Extended to Central Circle and Saháranpur Division of the School Circle by Resolution No. 764, dated 20th October, 1881.

The following rules have been issued with the object of placing Forest officers in closer communication with, and subordination to, the chief district revenue officer. For the purposes of these rules—

The Forest Officers in charge of the Pilibhít Division shall be subordinate to	The Collector of Pilibhít.
The Forest Officer in charge of the Bhira sub-division to	The Deputy Commissioners of Kheri and Hardoi (in respect of the forests in each of those districts).
The Forest Officer in charge of the Kheri Division to	The Deputy Commissioner of Kheri.
The Forest Officer in charge of the Bahraich Division to	The Deputy Commissioner of Bahraich.
The Forest Officer in charge of the Gonda Division to	The Deputy Commissioner of Gonda.
The Forest Officer in charge of the Gorakhpur Division to	The Collector of Gorakhpur.
The Forest Officers in charge of the Naini Tal, Kumaun, and Ránikhet Divisions to	The Commissioner of Kumaun.
The Forest Officer in charge of the Garhwál Division to	The Commissioner of Kumaun in respect of the forests within the Kumaun Commissionership, and the Collector of Bijnor in respect of forests in the Bijnor district.
The Forest Officer in charge of the Ganges Division to	The Commissioner of Kumaun in repect of forests in the Kumaun Commissionership or in the Tehri State, and the Collector of Bijnor in respect of forests in that district.

The Forest Officer in charge of the Saháranpur Division to } The Collector of Saháranpur.

RULES.

Relation between forest divisional officer and the Collector or Deputy Commissioner.

I.—Subject to the following restrictions, the Forest Divisional Officer is to be subordinate to the Collector or Deputy Commissioner in all forest matters.

Communication of orders from the Conservator.

II.—All orders from the Conservator will be conveyed, and all correspondence conducted, on the following principles :—

(*a*) All correspondence in column "B" of the annexed table is to be carried on direct between the Conservator and his divisional officers and *vice versâ*.

(*b*) All correspondence in column "A" is to pass under flying docket addressed from the Conservator, through Collector or Deputy Commissioner, to divisional forest officer and *vice versâ*.

(*c*) Ordinarily the Collector or Deputy Commissioner in the case of correspondence included in column "A" will, after perusal, simply record his signature under the word "forwarded" in the flying docket. He may, however, when he deems it necessary, record his remarks on any communication addressed to the Conservator by his departmental subordinates, and he may return to the Conservator, for reconsideration, any communication addressed by the latter to the forest divisional officer, communicating instructions or orders, recording the grounds on which he solicits such reconsideration.

(*d*) In the event of the Collector or Deputy Commissioner and the Conservator differing on any matter in connection with correspondence passing through the Collector's or Deputy Commissioner's office, should the difference not be removed by mutual references, the point, with the correspondence out of which it arose, should be submitted to the Commissioner for decision. Should it be necessary to appeal from the decision of the Commissioner, that officer will, on being so requested, send up case to the Government for orders.

(*e*) In the case of any correspondence coming under column "A" involving a point in which the orders of the Conservator are not final, but which requires the orders of the Local or Supreme Government, the Conservator will forward the reference through the Commissioner's office, in order to give the Commissioner an opportunity of recording his opinion, and in such cases the orders of Government will be communicated to the Conservator through the Commissioner.

List of correspondence in the Forest Department showing in column A the list of subjects which should go through the Collector's or the Deputy Commissioner's office, and in column B the list of subjects which need not.

No.	A.	No.	B.
1	Acts and orders.	1	Accounts.
2	Administration, working plan reserves.	2	Appointments.
3	Arboriculture.	3	Applications.
4	Agriculture and horticulture.	4	Buildings
5	Annual reports.	5	Books.
6	Arms, shooting and game.	6	Carriage.
7	Budget (1st copy for information).	7	Contracts (works).
8	Cases, civil.	8	Contingencies.
9	Do., criminal.	9	Deputation and special allowances.
10	Do., revenue.	10	Establishment.
11	Conservancy (fire).	11	Estimates.
12	Dispensaries.	12	Fines and forfeitures (forest establishment).
13	Demarcation and surveys.	13	Forms.
14	Exhibition and specimens.	14	Fuel.
15	Ferries.	15	Furniture.
16	Famine.	16	Gratuities and pensions.
16a	Fines and forfeitures (affecting other than Forest establishment).	17	Imprest.
17	Free gifts.	18	Inspection.
18	Groves.	19	Leave (subordinates).
*19	Journal of occupation and travelling allowance bills of gazetted officers.	20	Letters of credit.
20	Irrigation.	21	Miscellaneous (Forestry, A—Conservancy and works).
21	Land for public purposes.	22	Pay and allowances.
22	Leases and lessee's security.	23	Printing and presses.
23	Leave (gazetted officers).	24	Promotions.
24	Police.	25	Railway (contract, fuel and timber).
25	Pounds.	26	Returns (other than those included in statistics).
26	Powers of officers.	27	Records.
27	Roads and communications.	28	Saw machinery.
28	Refunds and remissions.	29	Sales.
29	Rights and privileges.	30	Stationery.
30	Rewards.	31	Service-books.
31	Rents and rates.	32	Tents and equipages.
32	Statistics of all sorts.	33	Timber depôts.
33	Special commission.	34	Transfers (subordinate).
34	Transfer of charge (gazetted officers).	35	Valuation surveys.
35	Waif and stray.		
36	Waste land.		

* Ordinarily travelling allowance bills should be submitted through the office of the Collector or Deputy Commissioner, but returned direct to the Forest officer. The course of return, however, is subject to variation in special cases (G. O. 264, dated 14th April, 1881).

Collector or Deputy Commissioner not to issue orders to forest divisional officers direct.

III.—The Collector or Deputy Commissioner is not to issue orders to the forest divisional officer affecting forest management direct; but in the event of his deeming it necessary to order him to proceed to a particular locality, he can do so, taking care to send a copy of such orders for the information of the Conservator.

Conservator's authority in certain cases.

IV.—The Conservator is to be the controlling authority in all matters of patronage in the subordinate branches and in all matters of departmental discipline.

Preparation of an annual plan of forest operations by divisional officers.

V.—An annual plan of forest operations is to be prepared by the forest divisional officer and submitted, through the Collector or Deputy Commissioner, to the Conservator. The Conservator will in turn submit, through the Commissioner, a sketch of the proposed operations in his division for the information of Government.

Provision of funds, power of sanction, and rendering of accounts.

VI.—The existing arrangements regarding the provision of funds, power of sanction, and the rendering of accounts, are to be adhered to.

Responsibility of Conservator.

VII.—The responsibility of the Conservator will remain unimpaired. He should be kept regularly informed of all orders issued on forest matters within his circle by Collectors and Deputy Commissioners, Commissioners, and the Government; he should be made acquainted with all business which passes between Collectors or Deputy Commissioners and forest divisional officers; and, as a rule, he will be consulted on all forest business which comes before Government or the Commissioner.

Forest Officers. Allowances of—at Forest School.
India's No. 660F, dated 8th August, 1882.

All Forest Officers, whether belonging to the superior or to the subordinate staff, who may be deputed to attend the course of theoretical instruction at the Forest School at Dehra Dún, will be entitled to draw travelling allowance for the journey to and from Dehra, but no halting allowances while at Dehra, which must be considered as their head-quarters for the time being.

Forest guards. Exemption of certain—from G. O. No. 1674.
G. O. No. 645, dated 11th July, 1883.

The rule that in appointments to the Government service the preference is to be given to certificate-holders, (Middle class) and that candidates not holding certificates should not be appointed without necessity, does not apply to forest guards who entered the service before the date of the order in question (12th May, 1883), so far as their promotion to the higher grades of forest guard is

concerned. But it applies to all promotions to the rank of forester.

Forest Officers. Exemption of certain——from the Middle Class Examination rules.

G. O. No. $\frac{796}{III-146-369}$, dated 29th June, 1888 (General Department).

G. O. No. $\frac{439}{676-5}$, dated 26th August, 1887 (Forest Department).

G. O. No. $\frac{1120}{III-146-418}$, dated 31st August, 1888 (General Department).

Forest guards, canal plantation rangers and the temporary establishments of the Forest Department have been exempted from the operation of the Middle Class Examination rules.

Forest rangers. Recognition of the status of—as trusted public servants.

G. O. No. $\frac{129F.}{61-2}$, dated 19th March, 1887.

Forest rangers are frequently called upon to appear on behalf of Government in Criminal Courts and also to meet Police and Civil Officers on public business. With a view, therefore, to the recognition of their status as trusted public servants, Forest Rangers of the 1st, 2nd and 3rd grades rank next below corresponding grades of Police Inspectors: and the 4th and 5th grade Forest Rangers next below the 4th grade of Police Inspectors.

Fraud. Reporting——of cases of—to Government.

G. O. No. $\frac{193F.}{465-1}$, dated 9th April, 1886.

All cases of fraud in connection with revenue realized on timber should be reported at once to the Local Government by Conservators of Forests, under section 125 of the Forest Department Code. The attention of Conservators has been called to the necessity of strict compliance with this rule.

Lands—Alienation of in reserved forests when required by the Public Works Department.

Home Department letter No. 792P, dated the 25th October, 1884.

When land lying within the limits of reserved forests is required by the Public Works Department, it is not necessary that a formal notification disforesting the land should be issued under section 26 of the Forest Act. An executive order of the Local Government transferring the land from the Forest Department to the Public Works Department is sufficient.

Litigation. Statement of Civil and Criminal—in the Forest Department.

G. O. No. $\frac{202F.}{149-1}$, dated the 4th June, 1884.

G. O. No. $\frac{395F.}{149-2}$, dated the 11th September, 1884.

A statement showing the civil and criminal litigation in which the Forest Department is concerned, or with which it is connected, should be submitted monthly to the Government in the form below. Cases should ordinarily be entered in the month in which they are decided, but in the case of important criminal trials in which the Department is complainant, a special report should be made at the time of institution :—

Serial No.	Nature of case, *i. e.*, civil or criminal.	Names of parties.	Date of institution.	Date of decision.	REMARKS. In this column a brief abstract should be given of the nature of the suit or charge, and of the decision. Petty prosecutions for breaches of forest laws or rules in which the punishment inflicted has been a fine not exceeding Rs. 50 need not be entered in the return or reported.

Map. Preparation of an annual—showing the areas of forests burned.
G. O. No. $\frac{264F}{467-5}$, dated 19th May, 1886.

Conservators should arrange to show annually on maps the areas of forests burned, each Conservator issuing any orders he may think necessary for this purpose.

Powers. Delegation of—to Conservators to sanction refunds of amounts not exceeding Rs. 200.
G. O. No. $\frac{544-46}{555-2-4}$, dated 14th October, 1886.

Conservators of Forests are intrusted with powers under section 137 of the Forest Department Code to sanction refunds of amounts not exceeding Rs. 200 in each case.

Register of claims to lands or rights to forest produce in proposed reserved forests. Preparation of—.
India's Circular No. 4FI., dated 29th April, 1886.

Conservators are requested to have all registers showing claims to lands or rights to forest produce in proposed reserved forests, prepared in the following form in future:—

Register of claims to lands or rights to forest produce in proposed reserved forests.

Number.	Name of proposed reserved forest.	Names of claimants.	Date of presentation of claims.	Nature and extent of claims preferred.					Brief summary of the evidence of the witnesses examined on either side.	Decision.
1	2	3	4	5					6	7
				Claims, Government patta rights over the undermentioned land.						
				Patta number.	Field number.	Punjah or nunjah.	Extent.	Assessment.		

Subordinate Officers. Security to be taken from—.
G. O. No. 375, dated 17th May, 1881.

I.—Forest rangers, foresters, and treasurers of all grades shall find security of not less than one-tenth of the estimated value of the public moneys or securities passing through their hands annually. This is the *minimum*, and discretion to increase the security is left in the hands of Conservators. The security shall consist of either—(1) a deposit of cash or Government promissory notes or (2) the personal security—to be approved in all cases by the Conservator of Forests—of a firm, a mercantile company, or two individuals. In any case in which the Forest Officer tenders as security cash already held in fixed deposit bearing interest in a private bank, the Conservator may accept this in lieu of a deposit in a Government savings bank: provided the said officer signs the usual form of letter to the manager of the bank, authorizing and requiring the bank to refuse to give up the deposit without the order of the Conservator of Forests.

II.—The Conservator of Forests may require security from any clerk or other official in forest service, not included in the designations forester, forest ranger, and treasurer, when the nature of such official's duty, in connection with the receipt or control of public money, is such as to make it desirable to take security. The amount and nature of the security in each case shall be determined on the principles laid down in rule I.

III.—The Conservator may, at his discretion, exempt present incumbents from the operation of rules I and II, recording his reasons in writing for so doing in each case.

Tour. Submission of a programme of movements when on—.
G. O. No. $\frac{589\text{-}41}{236\text{—}1\text{-}8}$, dated 1st December, 1884.
Paragraph 2 of Circular No. $\frac{27}{8\text{-}12}$F, dated 14th January, 1885.

Conservators are requested to submit from time to time, when absent from head-quarters, a list of the principal points in their proposed tour and the approximate dates of arrival at each. When necessary any subsequent change in the programme should also be intimated.

The general nature of the work on which Conservators will be engaged should be detailed in their programme of movements.

Working Plans. Preparation and distribution of copies of——.
Circular No. 21F., dated 6th December, 1884, from the Government of India, Home (Forests) Department, also Circular No. 3F, dated 21st April, 1884, from the same Government.

Conservators of Forests, when forwarding a proposed working plan of a forest to the Inspector-General of Forests, for that officer's professional opinion, should, as a rule, print it in the provisional form typographically known as "clear proof in full measure" to admit of any alterations, which the Local Government may deem to be desirable, being made to the Working-plan, on consideration of the remarks and suggestions made by the Inspector-General. After the Working-plan has been approved by the Local Government, not more than 100 copies of it should ordinarily be printed.

Of this number, 36 copies should be forwarded to the Government of India, in the Revenue and Agricultural Department, Forests, one copy supplied to each of the other Local Governments and Administrations (including the Governments, Madras and Bombay) and two copies to each Conservator of Forests (one for the Conservator's office and the other for the Provincial Working Plans Division), the remaining copies being distributed in the province concerned.

In the event of any Working-plan being considered by the Inspector-General of Forests to be of particular importance, or of special excellence in preparation, that officer will, when forwarding the plan with his opinion and remarks, suggest to the Local Government or Administration concerned that an extra number of copies should be printed of such plan for distribution to all Divisional Forest Officers in India.

Working Plans. Printing of—

Circular No. 8F. of 31st May, 1888, from the Government of India, Revenue and Agricultural Department (Forests,) and G. Os. Nos. $\frac{346\text{-}48}{475\text{—}6\text{-}8}$, dated 23rd June, 1888, and $\frac{367\text{-}69}{475\text{—}10\text{-}12}$, dated 4th July, 1888.

The complete edition of the descriptive and statistical chapters of each Working-plan, which will consist of 100 copies unless otherwise ordered by Government, should be printed off before the submission of the plan by the Conservator to the Inspector-General of Forests to the Government of India, and only those portions which constitute the Working-plan proper should be kept in type pending the sanction of Government to the plan.

When a Working-plan has been finally sanctioned by Government, the printing of the remaining portions should be completed, and the whole bound up in a stiff cover, together with a copy of the final orders of Government on the plan ; 52 copies will be submitted to Government for distribution among the Secretariats in accordance with the standing distribution list.

SUPPLEMENTARY ORDERS.

Private forests. Fires in—.
G.O. No. $\frac{699-706}{845-23-30}$, dated 8th November, 1888.
G. O. No. $\frac{452-457}{905-24-29}$, dated 20th June 1889.

OWNERS of private forests that adjoin Government reserved forests should be required by District Officers to give timely notice to the local Forest officers of their intention to fire their forests. Failing such notice, owners are liable to prosecution under section 25 (*b*) of the Forest Act (VII of 1878). The provisions of the law on the subject should be made widely known by District Officers to all concerned.

Subordinate officials. Punishment of—.
G. O. No. $\frac{488 \text{ F.}}{5\text{-}19\text{-VIII.}}$, dated 27th June, 1889.

THE rules published at page 80-III, General Department of this Manual, regarding the record of defence previous to dismissal apply to the cases of all officials of the temporary establishment who have been employed continuously for a year or upwards, and are dismissed otherwise than on reduction.

Working plans. Preparation and distribution of copies of—.
Circular No. 11 F., dated 25th May, 1889, from the Government of India, Revenue and Agricultural Department (Forests).
G. O. No. $\frac{494-496}{475-17-19}$, dated 28th June, 1889.

IN modification of previous orders (see pages 39 and 40 of this section) it is directed that only 30 copies of a working plan shall be printed in future. Of this number six copies will be for the use of the Divisional Forest Officer concerned, and six for the Conservator of the Circle; the remaining 18 copies should be forwarded to the Local Government, which will submit 12 copies to the Government of India, in the Revenue and Agricultural Department (Forests), for record and for the use of the Inspector-General of Forests, and retain six copies for its own use.

Working plans. Preparation of—.
Circular No. 9 F., dated 14th May 1889, from Government of India, Revenue and Agricultural Department (Forests), and
G. O. No. $\frac{520-522}{966-2-4}$, dated 9th July, 1889.

CONSERVATORS of Forests should submit to the Inspector-General of Forests, before (or as soon as possible after) the commencement of operations, a preliminary report containing a short description of the forests for which it is contemplated to frame a working plan; facts relating to their management, working and reproduction; the future treatment recommended, with the reasons for the same; propositions regarding the basis on which it is intended to build the plan of exploitation and management (whether on area, material, or material with area check); and proposals with regard to valuation surveys. This procedure will enable the Inspector-General of Forests to discuss the main principles of the working plan before its preparation is too far advanced to admit of the introduction of changes without a sacrifice of labour and money. These preliminary reports should be forwarded to the Local Government for perusal before submission by Conservators to the Inspector-General of Forests.

Working-Plans: Printing of—

Circular No. 28F, dated, 6th September, 1889, Government of India, Revenue and Agricultural Department (Forests), and G. O. Nos. $\frac{750-752F}{475-29-25}$, dated 27th September, 1889.

In supersession of the orders of the Government of India of 31st May, 1888, published at page 40-XIV, Forests, all Working-Plants shall be submitted by Conservators to the Inspector-General of Forests completely printed off, so as to obviate the expense involved in type being kept standing. Such modifications as it may be found necessary afterwards to make in any Working-Plan will appear in the correspondence on the subject with the Inspector-General of Forests and in the orders of the Local Government, all of which are bound up with the Plan before the latter is distributed.

SUPPLEMENTARY ORDERS.

Drift and stranded timber. Rules regarding—

G. O. No. $\frac{807F}{1-A-5}$, dated 19th October, 1889.

THE following should be substituted for clause (*b*) of Notification No. 300, dated 28th February, 1880, printed at page 8-XIV of the Manual of Orders :—

"The Jumna and its tributaries in British territory above the North-Western Railway bridge at Rájghát, including an area within a direct distance of three miles from either bank of the main stream of the Jumna or of its tributary, the Tons, taking these streams at their cold season levels."

Subordinate Officers. Security to be taken from—

G. O. No. $\frac{794F}{991-6}$, dated 16th October, 1889.

THE following rules, regarding the security to be furnished by forest subordinates are prescribed in supersession of those issued with G. O. No. 375, dated 17th May, 1881, page 39, part XIV of the Manual of Government Orders.

I. Forest Rangers, Foresters, Forest Guards, Treasurers, Clerks, and Muharrirs of all grades (whether on the permanent or temporary establishments of the Forest Department) who are entrusted with the receipt, custody or control of any public moneys or securities for money or stock, shall find security of the amount specified in the subjoined scale :—

				Security. Rs.
Men drawing up to	Rs. 7 a month	...	...	100
Ditto from	Rs. 8 to Rs. 19 a month		...	200
Ditto „	Rs. 20 to Rs. 49	do.	...	300
Ditto „	Rs. 50 to Rs. 150	do.	...	500

This is the *minimum*, and discretion to increase the security is left in the hands of Conservators. The security shall consist of either (1) a deposit of cash or Government promissory notes, or (2) the personal security (to be approved in all cases by the Conservator of Forests) of a firm, a mercantile company, or two individuals. In any case in which the Forest Officer tenders as security cash already held in fixed deposit bearing interest, in a private bank, the Conservator may accept this in lieu of a deposit in a Government savings bank, provided the said officer signs the usual form of letter to the Manager of the bank, authorising and requiring the bank to refuse to give up the deposit without the order of the Conservator of Forests.

II.—Conservators of Forests may require security from any official in the subordinate forest service whose post is not designated in Rule I, when the nature of such official's duty in connection with the receipt or control of public money is such as to make it desirable to take security. The amount and nature of the security in each case shall be determined on the principles laid down in Rule I.

III.—Conservators of Forests may at their discretion exempt subordinates who entered the forest service prior to the date of the original order prescribing security (17th May, 1881), from the operation of Rules I and II, recording the reasons in writing far so doing in each case.

SUPPLEMENTARY ORDERS.

CORRIGENDUM.

In rule I of the rules regarding security to be furnished by Forest Subordinates, published at Page 45-XIV of this Manual, omit the word "or" before the figure "(2)", and add the words "or (3) Real property, that is houses or land" after the word "individuals."

SUPPLEMENTARY ORDERS.

Licenses—Rules and regulations for issue of—for destruction of tigers and other carnivora.

Resolution No. $\frac{684F.}{409-37}$, dated 19th September 1890.

THE following are the rules and regulations for the issue of licenses for the destruction of tigers and other animals in closed forests during the fire conservancy season :—

Rules.

1. Licenses to kill tigers and other carnivorous animals in the reserved forests of the North-Western Provinces and Oudh, which are closed to hunting, shooting, and fishing under Notification No. 303, dated 28th February 1880, paragraph 4, may be granted by Divisional Forest Officers of the Circle to applicants who satisfy the Divisional Officer that they may be trusted strictly to carry out the terms under which the license is granted.

2. In order to cover any extra expenditure involved by special arrangements for the safety of the forests, the following fees will be charged :—

	Rs.
For a party not exceeding two sportsmen, for a trip not exceeding 15 days	8
For every additional sportsman, for a trip not exceeding 15 days	4
For every elephant with the party, per diem ...	1

3. The person in whose name the license is made out will be personally responsible for any infringement of the terms of the license, and in such case the licenseholder, besides being liable to prosecution under any rules issued under section 25, Act VII of 1878, must, on receiving written notice from the Divisional Forest Officer, with his party at once withdraw from Government forests.

4. The license carries permission to shoot only dangerous carnivora, and the licensee shall not shoot, or allow to be shot at, any other animal or bird while his party is within the closed forests. The license does not cancel or modify any rules prohibiting the kindling or carrying of fire within or in dangerous proximity to closed forests. Offences against any rules issued for the protection of closed forests will be dealt with in the usual manner.

5. The license will give full details of the boundaries of the forest in which it is valid, of the camping-grounds which may be used, and the name of the official who will be appointed to attend the party, and who must accompany it when in closed forests.

6. The period for which a license is valid is 15 days, and not more than one license will be granted at the same time in any one forest.

7. Forest Officers are exempted from the action of Rule 2 within the boundaries of the division of which they hold charge.

License Form.

I.—License is hereby given to . accompanied by friends and elephants to shoot tigers and other dangerous carnivora in the closed forests of the Range, Division, Circle, for 15 days from the 18 .

II.—The boundaries of the forest for which the license is valid are as below :—

* * * * * * *

The camping-grounds are as follows :—

* * * * * * *

and camping in any other place is prohibited.

III.—Forester * * * is deputed to attend the license holder to show him the boundaries of the forest and the camping-grounds, and to accompany the party when in closed forests.

IV.—No dry felt or paper wads are to be employed in loading cartridges for use in closed forests. Card and jute wads are alone permissible. Shooting on foot is strictly prohibited.

V.—This license is issued subject to the rules sanctioned by the Local Government, which accompany.

Under Section 25.

Reserved and Protected Forests—Rules relating to the catching of fish, in certain Divisions of the Central Circle.

Notification No. $\frac{547F.}{409-29}$ dated 30th July 1890.

In continuation of Notification No. 303 of 1880, Revenue (Forests) Department, and in supersession of Notification No. $\frac{70F.}{409-21}$, dated 10th February 1887, the following are the rules relating to the reserved and protected forests in the Naini Tal, Kumaun, Garhwál, and Ganges Forest Divisions of the Central Circle :—

1. Within the Reserved and Protected Forests in the Kumaun and Garhwál districts no nets for the catching of fish may be used in the rivers Ganges and Sarda of which the mesh is smaller than 1½ inches square. The use of nets in other rivers and streams in Reserved and Protected Forests (save by rightholders or persons having permission in writing from the District Forest Officer) is prohibited.

2. The erection of dams, weirs or fixed traps, and the diversion of streams for the purpose of catching fish in any river or stream in reserved or protected forests is prohibited.

3. Persons having a right or permission to net fish shall be restricted to the use of drag, clap, and casting-nets, the mesh of which shall not be less than 1½ inches square.

LIBRARY.

ORDERS OF THE GOVERNMENT,

NORTH-WESTERN PROVINCES AND OUDH.

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